STATE OF KANSAS

Department of Administration

Division of Accounts and Reports

FINANCIAL REPORT

For Period

July 1, 1981, to June 30, 1982

JOHN CARLIN

Governor

PATRICK J. HURLEY
Secretary of Administration
DEPARTMENT OF ADMINISTRATION

JAMES R. COBLER
Director
DIVISION OF ACCOUNTS AND REPORTS

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STATE OF KANSAS

DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS AND REPORTS

JOHN CARLIN
Governor

JAMES R. COBLER
Director of Accounts and Reports

State Office Building
Topeka, Kansas 66612-1574
(913) 296-2311

November 5, 1982

The Honorable John Carlin
Governor of the State of Kansas

Dear Governor Carlin:

Submitted herewith is the twenty-ninth Annual Financial Report of the State of Kansas prepared by the Division of Accounts and Reports, Department of Administration, in compliance with K.S.A. 75-3735 and the requirements contained therein.

This report includes a summarization of the financial transactions recorded in the central accounting records for the fiscal year ending June 30, 1982. These financial transactions are summarized into ten major fund class groupings which are found in Sections II through XI. In addition, information pertaining to the revenue bond indebtedness of the State is provided in Section XII. Notes to the financial statements are found in Section XIII.

Of particular interest, is the condition of the State General Fund which reflects a balance at June 30, 1982, of $79,923,535.32 that is available to finance appropriations of the succeeding fiscal year. Also of particular interest are the payments in the form of aid to local government units that amounted to $611,046,000 or 46 percent of the expenditures made from the State General Fund during fiscal year 1982. For additional highlights pertaining to some of the major elements of the state's operation for this period, your attention is invited to the section of the report entitled "Highlights of Selected Financial Activities".

More detailed information pertaining to individual funds and other miscellaneous financial information will be published in a supplemental volume at a later date.

If this office can provide additional information or answer any questions concerning items contained in this report, please let me know.

Respectfully submitted,

James R. Cobler

James R. Cobler, Director
Division of Accounts and Reports

JRC:jvs

STATE OF KANSAS
HIGHLIGHTS OF SELECTED FINANCIAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1982

GENERAL FUND

The General Fund is maintained to finance all authorized governmental activities not provided by special funds. Revenues not dedicated for special funds by law are deposited into the General Fund. Disbursements from the General Fund are authorized by legislative appropriation acts.

Information on the General Fund transactions are presented below and on the following pages through the use of charts, graphs, statements and comments. Additional details on the revenues, expenditures, appropriations and balances of the General Fund are presented in Section II of this report.

The unencumbered cash balance available to finance succeeding fiscal year appropriations at June 30, 1982 decreased to $79,923,535.32. This decrease is primarily due to the fact that actual revenues were less than the estimated revenues which the legislature utilized in making appropriations.

A comparison of the unencumbered cash balance of the General Fund at June 30, 1982, and June 30, 1981, is presented in the statement below. A graph showing revenues, expenditures and available balances at the close of fiscal years 1973 through 1982 is presented on page ix of this report.

GENERAL FUND
COMPARISON OF RESOURCES AVAILABLE FOR APPROPRIATIONS
FOR THE FISCAL YEARS ENDING JUNE 30

	1982	1981
Cash with State Treasurer at June 30	$115,161,199.26	$173,830,946.28
Less Outstanding Obligations:		
Unredeemed Warrants	$ 10,383,583.58	$ 10,159,637.15
Unliquidated Encumbrances	12,384,928.55	11,576,023.50
Appropriation Balances Reappropriated	12,469,151.81	12,561,789.73
Total Outstanding Obligations at June 30	$ 35,237,663.94	$ 34,297,450.38
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations at June 30	$ 79,923,535.32	$139,533,495.90

GENERAL FUND REVENUES

The General Fund revenue collections for the 1982 fiscal year were $1.27 billion as compared to $1.23 billion for the 1981 fiscal year. This amounted to an increase of $46.5 million, or 3.8 percent. However, it should be noted that this increase was less than the increase of $128.7 million for fiscal year 1981 over 1980. An analysis of the sources of revenue discloses that $1.19 billion, or 94 percent of the total 1982 fiscal year revenue was derived from tax sources. The non-tax sources of revenue amounted to $79.9 million, or 6 percent of the total revenues. Page vii of this report presents pie charts showing percentages of total revenues collected.

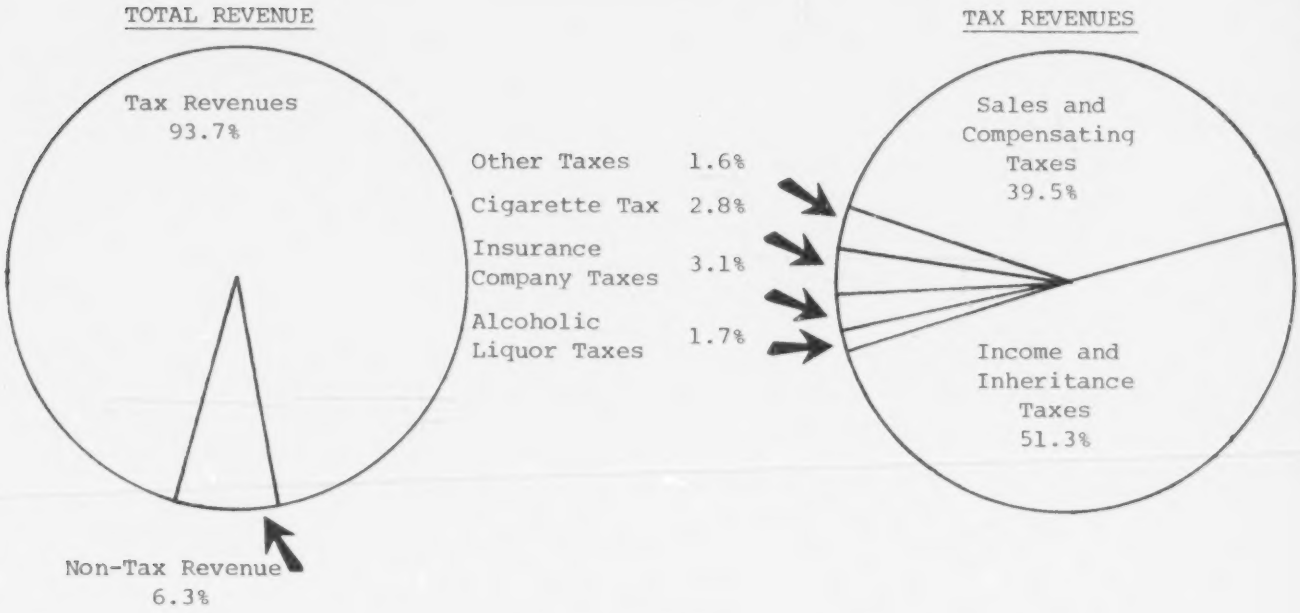
The General Fund statement presented below indicates that the major increases in revenue collections are in the categories of Income and Inheritance Taxes ($18.9 million), Sales and Compensating Taxes ($21.6 million) and minor increases in the remaining categories of tax revenues of $ 3 million. The non-tax revenues show an overall increase of $2.9 million which is reflected primarily in the category of Revenue from the Use of Money and Property.

A detailed comparative statement of operating and non-operating revenue of the General Fund is provided in Section II of this report on pages 23 through 25.

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUE
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands		
	1982	1981	Increase (Decrease)
TAX REVENUES			
Property	$ 4,985	$ 5,496	$ (511)
Income and Inheritance	612,489	593,538	18,951
Sales and Compensating	470,761	449,213	21,548
Cigarette	32,838	33,012	(174)
Cereal Malt Beverage	5,077	5,124	(47)
Liquor Enforcement	8,772	8,150	622
Liquor Gallonage	12,047	11,589	458
Tobacco Products	1,029	939	90
Corporation Franchise	6,962	6,393	569
Wheat	200	200	0
Car Companies	756	701	55
Insurance Companies	36,888	34,953	1,935
Bingo Tax	251	231	20
Transient Guest Tax	43	30	13
Motor Vehicle Dealer's	25	19	6
Other Gross Receipts	4	3	1
TOTAL TAX REVENUES	1,193,127	1,149,591	43,536
NON-TAX REVENUES			
Agency Earnings:			
Service Charges	3,120	3,117	3
Licenses, Permits and Registrations	3,002	2,939	63
Sales of Commodities	1,142	727	415
Grain Marketing Assessments	158	102	56
Total Agency Earnings	7,422	6,885	537
Revenue From the Use of Money and Property	68,619	64,960	3,659
Gifts, Donations and Grants	342	614	(272)
Other Non-Tax Revenues	15,632	18,562	(2,930)
Transfers of Revenue (Net)	(12,112)	(14,080)	1,968
TOTAL NON-TAX REVENUES	79,903	76,941	2,962
GROSS REVENUE	$1,273,030	$1,226,532	$ 46,498

TOTAL GENERAL FUND REVENUES $1.273 BILLION



GENERAL FUND EXPENDITURES

The General Fund expenditures for the 1982 fiscal year totaled $1.332 billion as compared to $1.258 billion for the 1981 fiscal year. This represents an increase of $73.34 million or 5.8 percent. The analysis of expenditures by object categories presented in the statement on the following page shows that the major increases are primarily reflected in Salaries and Wages ($30.1 million, or 8.0 percent over last fiscal year) and Aid to Local Units ($44.1 million or 7.8 percent over last fiscal year). All other categories show a net decrease of .9 million, or .3 percent less than last fiscal year.

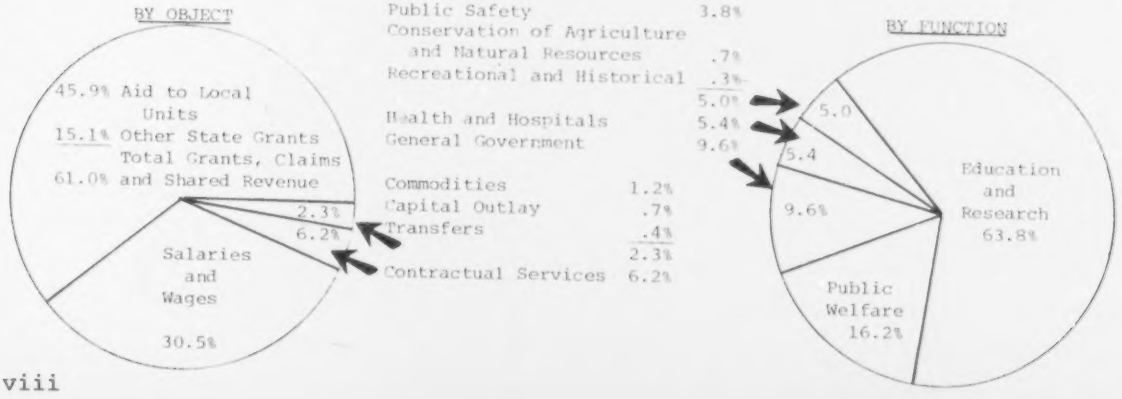
The analysis of expenditures by function of government presented in the statement on the following page shows that the major increases are in Education and Research ($56.5 million, or 7.1 percent over last fiscal year) and Public Safety ($6.9 million, or 15.8 percent over last fiscal year), and General Government ($7.5 million, or 6.3 percent over last fiscal year). All other functions of government show a combined increase of $2.4 million, or .8 percent increase over last fiscal year.

Presented on the following page are pie charts showing percentages of total expenditures by object and total expenditures by function. Pages 26 through 28 of this report provide a detailed comparative statement of operating and non-operating expenditures of the General Fund.

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands			Percentage of Increase (Decrease)
	1982	1981	Increase (Decrease)	
EXPENDITURES BY OBJECT				
Salaries and Wages	$ 406,398	$ 376,302	$ 30,096	8.0
Contractual Services	82,576	76,683	5,893	7.7
Commodities	15,996	15,027	969	6.4
Capital Outlay	9,391	11,763	(2,372)	(20.2)
Grants, Claims and Shared Revenue:				
Aid to Local Health Units	1,107	669	438	65.5
Aid to Local Mental Health Units	4,966	4,554	412	9.0
Aid to the Retarded Communities	2,834	2,370	464	19.6
Aid to Local Soil Conservation Districts	666	598	68	11.4
Aid to Local School Districts	525,668	483,092	42,576	8.8
Aid to Local and Regional Libraries	759	759	0	0
Arts Program Grants	185	174	11	6.3
Aid to Local Agencies on Aging	925	993	(68)	(6.9)
Presidential Preference Primary	0	1,036	(1,036)	(100.0)
Aid to Watershed and Ground-Water Management Districts	918	866	52	6.0
Retirement Contributions for Local School District Employees	35,076	35,900	(824)	(2.3)
Local Ad Valorem Tax Reduction Fund	20,716	19,469	1,247	6.4
Rural Water District Emergency Grants	9	522	(513)	(98.3)
Matching Omnibus Crime Act Grants	38	68	(30)	(44.1)
County and City Revenue Sharing	15,627	14,711	916	6.2
County Inheritance Tax Fund	1,552	1,146	406	35.4
Total Aid for Local Units	611,046	566,927	44,119	7.8
School Service Annuities	10,405	10,405	0	0
Social Welfare Assistance	178,500	172,695	5,805	3.4
Homestead Property Tax Relief	(5)	9,387	(9,392)	(100.0)
Other State Grants and Claims	12,097	11,173	924	8.3
Total Grants, Claims and Shared Revenue	812,043	770,587	41,456	5.4
Debt Service Interest	0	0	0	0
Debt Service Principal	0	0	0	0
Transfers and Non-Expense Items	5,520	8,221	(2,701)	(32.9)
GROSS EXPENDITURES	$1,331,924	$1,258,583	$ 73,341	5.8
EXPENDITURES BY FUNCTION				
Education and Research	849,517	793,028	56,489	7.1
Public Welfare	215,326	217,131	(1,805)	(.8)
General Government	127,946	120,397	7,549	6.3
Health and Hospitals	72,483	68,465	4,018	5.9
Public Safety	50,319	43,454	6,865	15.8
Agriculture and Natural Resources	11,661	11,649	12	.1
Recreational and Historical	4,554	4,459	95	2.1
Highways and Other Transportation	118	0	118	100.0
GROSS EXPENDITURES	$1,331,924	$1,258,583	$ 73,341	5.8

TOTAL GENERAL FUND EXPENDITURES $1.33 BILLION

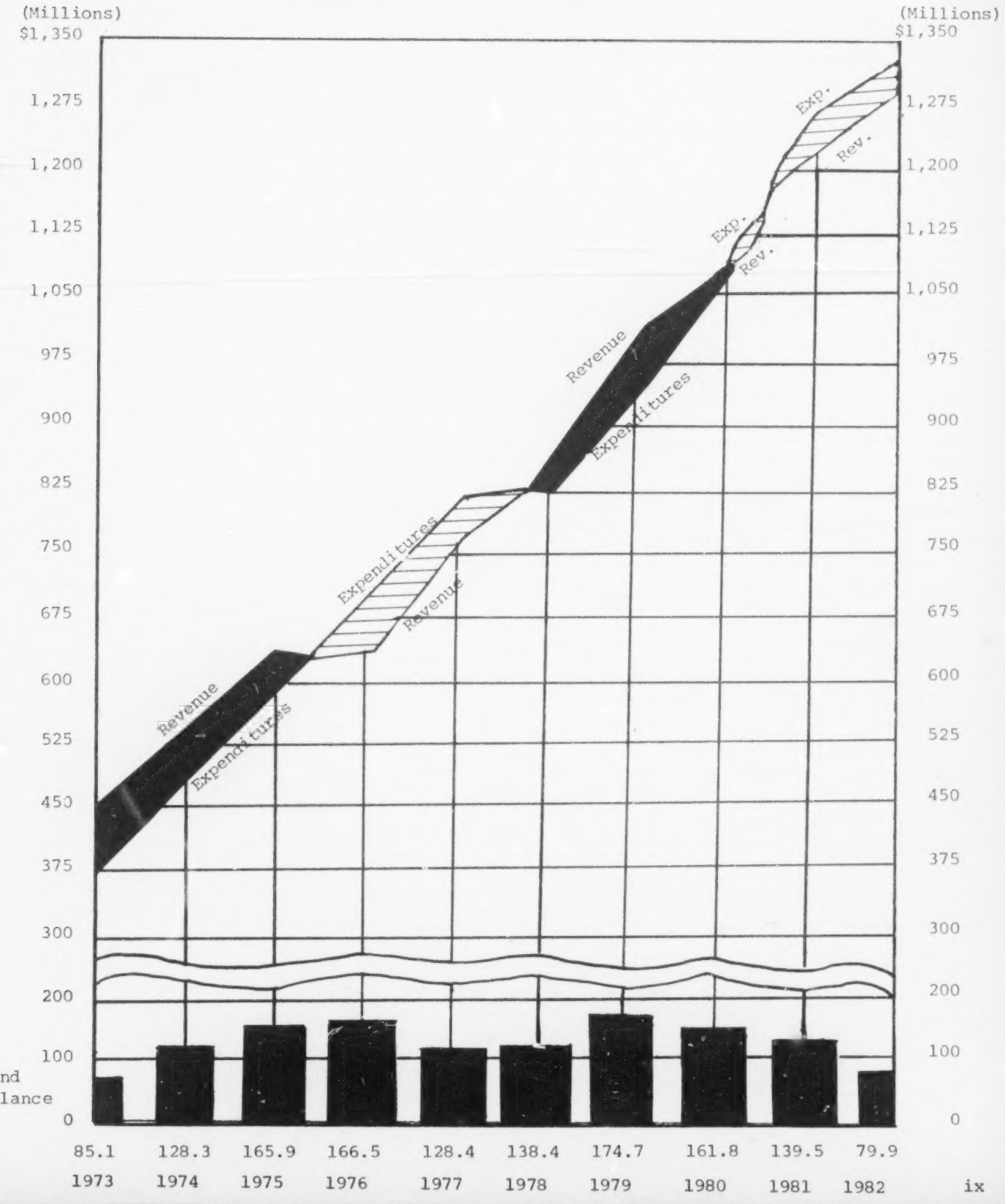


STATE OF KANSAS

GENERAL FUND

REVENUE, EXPENDITURES AND AVAILABLE BALANCE

(BY FISCAL YEAR)



KANSAS EDUCATIONAL BUILDING FUND

The Kansas Educational Building Fund was created by law and receives a portion of the proceeds of all property subject to ad valorem taxation. The present tax levy of one mill provides funds for erecting, equipping and repairing buildings at the educational institutions under the control of the Board of Regents. Expenditures from this fund are made on the basis of appropriations by the Legislature.

Revenues credited to the fund for fiscal year 1982 consisted primarily of tax moneys. Total revenues received into the fund for the 1982 fiscal year were 12.8 million as compared to $10.4 million credited for the 1981 fiscal year. Expenditures from the fund in the 1982 fiscal year were $12.1 million as compared to $11.7 million for the 1981 fiscal year. An analysis of the fund at June 30, 1982, shows resources of 7.4 million available to finance the succeeding fiscal year's appropriations.

Section IX entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the Kansas Educational Building Fund.

STATE INSTITUTIONS BUILDING FUND

The State Institutions Building Fund was created by law and receives a portion of the proceeds of the annual permanent state tax levied on all property subject to ad valorem taxation.

The present tax levy is five-tenths mill which provides funds for constructing, repairing and equipping buildings at the several charitable, benevolent and mental institutions of the State. Expenditures from this fund are based on appropriations by the Legislature.

The revenue credited to the fund from taxes amounted to $6.4 million for fiscal year 1982 as compared to $5.1 million for fiscal year 1981, an increase of $1.23 million.

Expenditures from the fund for fiscal year 1982 amounted to $6.8 million as compared to $6.0 million for the preceding fiscal year. An analysis of the balance sheet at June 30, 1982, shows resources of $4.6 million were available to finance the succeeding year's appropriations as compared to $3.9 million at June 30, 1981.

Section IX entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the State Institutions Building Fund.

CORRECTIONAL INSTITUTIONS BUILDING FUND

The Correctional Institutions Building Fund was created by the 1976 Session of the Legislature. It received a portion of the proceeds on the annual permanent state tax levied on all property subject to ad valorem taxation. The authorization for the tax levy of one-tenth mill expired on November 1, 1978.

The proceeds raised by the levy are available for the use and benefit of state correctional institutions. Authorization for expenditures from this fund is based on appropriations by the Legislature. The expenditures from the fund for fiscal year 1982 amounted to $704 thousand as compared to $789 thousand for the preceding fiscal year. An analysis of the balance sheet at June 30, 1982, shows resources of $4.7 thousand available to finance the succeeding year's appropriations.

Section IX entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the Correctional Institutions Building Fund.

TRANSPORTATION FUNDS

The Transportation Funds include all the funds for the Department of Transportation except the General Fund. Transportation funds consist primarily of the State Highway Fund, Urban Mass Transit Fund, Federal Highway Safety Fund, Rural Highway Public Transportation Demonstration Fund, State Freeway Construction Fund, State Freeway Fund, Restricted Fee's Fund, County Equalization and Adjustment Fund and the City and County Highway Fund. A comparative combined statement of revenue, expenditures and balances of these funds is presented on the following page.

Revenues deposited into the Transporation Funds are generally restricted by law for financing activities of the Department of Transportation in the construction, reconstruction and maintenance of the state system of highways and the distribution to counties and cities of shared revenue from motor fuel taxes for maintaining roads and streets.

The comparative combined statement on the following page shows the total revenues were $344.2 million for fiscal year 1982 as compared to $354.3 million for fiscal year 1981, a decrease of $10.1 million. Operating revenues amounted to $358.3 million for fiscal year 1982 as compared to $363.2 million for the preceding fiscal year, a decrease of $4.9 million.

The decrease in operating revenues is primarily due to the category of Federal Grants for Highways and Bridges which decreased $13.6 million from fiscal year 1981. Non-operating revenues for fiscal year 1982 amounted to a negative $14.1 million as compared to a negative $8.9 million for fiscal year 1981.

The decline in non-operating revenues is primarily due to the transfer of money from the State General Fund into the State Freeway Fund, which represents interest earned by the State Pooled Money Investment Board on the average daily balance of the Highway Fund in the State Treasury. These transfers provided $5.4 million to the State Freeway Fund during the fiscal year as compared to $9.3 million during fiscal year 1981.

The total expenditures from Transportation Funds were $355.9 million for fiscal year 1982 as compared to $411.6 million for fiscal year 1981, a decrease of $55.7 million. Operating expenditures for fiscal year 1982 totaled $315.5 million as compared to $395.5 million last fiscal year, a decrease of $80.0 million. The largest decrease was in the category of Highways and Bridges, which shows a $55.7 million decrease over last fiscal year. Non-operating Expenditures for fiscal year 1982 amounted to $40.3 million as compared to $16.0 million last fiscal year, an increase of $24.3 million. The increase is primarily due to the category of Advances for Purchase of Investments and Other Non-operating Expenditures which experienced an increase of $23.9 million.

The total outstanding indebtedness at June 30, 1982, for highway revenue bonds issued is $235.96 million to be retired by fiscal year 2003. The proceeds of the bond sales as well as monies of the State Freeway Fund may be invested until cash is needed for payment of authorized obligations.

The unexpended cash balance at June 30, 1982, is $55.3 million. However, obligations consisting of orders and contracts for services, supplies, equipment and capital construction at June 30, 1982, amounted to $173.3 million. Although the amount of obligations exceeds the available unexpended cash balance, revenue is anticipated to be received in time to meet these obligations as they become due.

A graph depicting revenues, expenditures and unexpended balances of the Transportation funds from fiscal year 1973 through fiscal year 1982 is presented on page xiii of this section.

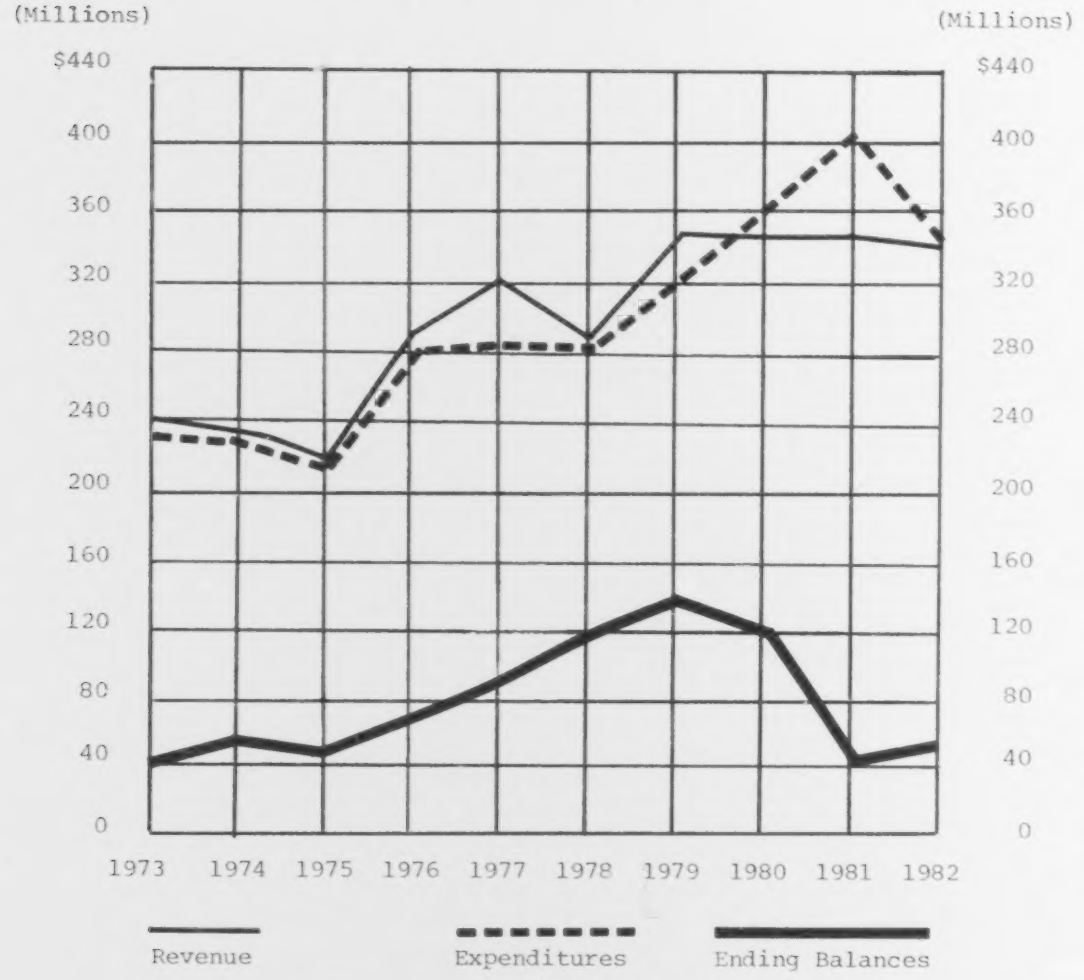
TRANSPORTATION FUNDS
COMPARATIVE COMBINED STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands	
	1982	1981
Beginning Unexpended Cash Fund Balance	$ 67,010	$ 124,246
Operating Revenues:		
Motor Fuel Taxes	116,415	114,633
Motor Vehicle Registration Taxes	66,089	65,702
Operate Motor Vehicles (Licenses)	2,416	2,407
Interest and Dividends from Investments	29,810	24,909
Gain or Loss on Investments Sold	(380)	(3,321)
Federal Grants for Highways and Bridges	130,105	143,683
Other Grants, Gifts, Donations and Contributions	12,495	13,917
Other Operating Revenue	1,348	1,311
Total Operating Revenue	358,298	363,241
Nonoperating Revenues:		
Revenue Bond Proceeds and Accrued Interest on Revenue Bonds Issued	0	0
Transfers to and From Highway Funds	(15,089)	(9,310)
Other Nonoperating Revenue	965	401
Total Nonoperating Revenue	(14,124)	(8,909)
Total Revenue	344,174	354,332
Total Cash Available for Expenditure	411,184	478,578
Operating Expenditures:		
Salaries and Wages	65,594	64,313
Contractual Services	11,045	22,470
Commodities	20,238	21,368
Capital Outlay (Other)	22,525	18,997
Highway and Bridges (Direct Payments)	135,860	208,797
Distribution to Cities, Counties and Townships	44,518	44,398
Federal Aid to Qualified Non-State Organizations	2,210	1,177
Federal Highway Safety Aid to Other State Agencies	0	9
Interest Charges on Construction Bonds	13,415	13,956
State Aid to Qualified Non-State Organizations	15[illegible]	30
Claims	0	38
Total Operating Expenditures	315,564	395,553
Nonoperating Expenditures:		
Repayment of Principal on Highway Bonds	11,165	10,850
Advances for Purchase of Investments and Other Nonoperating Expenditures	28,717	4,825
Refunds	180	56
Transfers	243	284
Total Nonoperating Expenditures	40,305	16,015
Total Expenditures	355,869	411,568
Ending Unexpended Cash Fund Balance *	55,315	67,010
Unliquidated Encumbrances June 30	173,346	216,478
Unencumbered Balance June 30	$(118,031)	$(149,468)

* Not included are the State Freeway Fund investments (at cost) amounting to $121,587,317.39 and cash in the amount of $(8,580.76) and the State Freeway Construction Fund investments (at cost) amounting to $109,144,239.92 and cash in the amount of $0.00 for a total of $230,722,976.55. These monies are outside the State Treasury with the Pooled Money Investment Board. The Freeway Construction Fund investments amounting to $109,144,239.92 differs from the Pooled Money Investment Board's balance of $110,144,239.92. This is due to the fact that Accounts and Reports processed $1,000,000.00 going to the State Treasury as a June, 1982 transaction and the Pooled Money Investment Board processed it as a July, 1982 transaction.

Also not included is the Agency Imprest Fund in the amount of $2,000.00.

TRANSPORTATION FUNDS
REVENUE, EXPENDITURES AND ENDING UNEXPENDED BALANCES
(FISCAL YEARS 1973 THROUGH 1982)



FEDERAL REVENUE SHARING FUND

Federal Revenue Sharing monies were authorized from the Federal Government under the State and Local Assistance Act of 1972. Legislation provided for investment of these monies as a trust fund subject to appropriation. Due to the expiration of the Act in fiscal year 1981, the only revenue for fiscal year 1982 was interest income from invested balances of $3.8 million. This revenue, plus the unencumbered balance at June 30, 1981, of $21.5 million, was used to finance fiscal year 1982 appropriations of $20.6 million. The unencumbered cash balance at June 30, 1982, available to finance the succeeding fiscal year appropriations is $8.1 million. Additional details of the Federal Revenue Sharing Fund may be found in Section III of this report.

EMPLOYMENT SECURITY FUND

The Employment Security Fund was established by law as a special fund, separate and apart from all public monies or funds of the State. The law provides that the fund consist of three separate accounts as follows: (1) a clearing accounts as follows: (1) a clearing account, (2) an unemployment trust fund and (3) a benefit account. Deposits into this fund consist of contributions, fines and penalties levied on employers for unemployment benefits, interest earned on trust funds deposited in the U.S. Treasury, federal grants for unemployment benefits to federal employees and ex-servicemen and federal grants for fifty-percent of the extended benefits to a maximum of thirteen weeks. Expenditures from the fund are paid to recipients for a period of twenty-six weeks with some extended benefits for an additional thirteen weeks.

Analysis of the Employment Security Fund transactions for fiscal year 1982 shows total revenue of $139.4 million as compared to $152.2 million last fiscal year. Expenditures this fiscal year totaled $159.2 million as compared to $168.4 million during fiscal year 1981. The most significant change in revenue for this fiscal year occurred in the category of Federal Grants which decreased $32.2 million from the preceding fiscal year. The most significant change in the expenditures for this fiscal year occurred in the category of Worker Adjustment Unemployment Assistance, which decreased $24.9 million from fiscal year 1981. Expenditures exceeded revenues this fiscal year by $19.8 million to decrease the fund balance to $205.6 million at June 30, 1982.

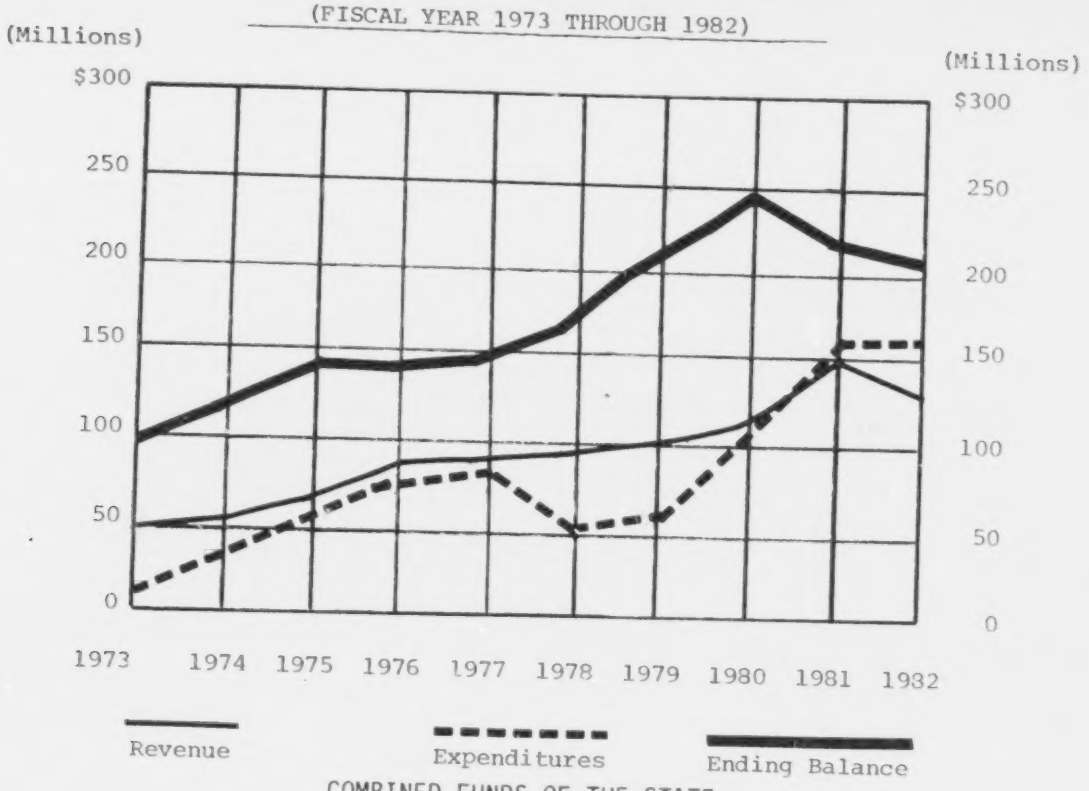
Presented below is a comparative statement of revenues, expenditures and ending fund balances for fiscal year 1982 and 1981. A graph illustrating the past ten years is presented on the following page. Additional detail is presented in Section VIII of this report entitled "Trust and Agency Funds."

EMPLOYMENT SECURITY FUND
COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES AND FUND BALANCE
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands	
	1982	1981
Beginning Fund Balance	$225,344	$241,603
Operating Revenue:		
Employer Payroll Contributions	103,942	89,029
Interest on Deposits with U.S. Treasury	23,090	20,478
Federal Grants for Federal Employees, Ex-Servicemen and Extended Benefits	4,928	37,113
Other Operating Revenue	62	27
Total Operating Revenue	132,022	146,647
Nonoperating Revenue	7,409	5,516
Total Revenue	139,431	152,163
Total Cash Available for Expenditure	364,775	393,766
Operating Expenditures:		
Regular Unemployment Benefits	152,614	135,743
Federal Employees Unemployment Benefit	1,798	1,462
Ex-Servicemen Unemployment Benefits	1,477	3,153
Special Unemployment Assistance (SUA)	0	0
Disaster Unemployment Assistance	5	0
Worker Adjustment Unemployment Assistance	2,007	26,955
Total Operating Expenditures	157,901	167,313
Nonoperating Expenditures	1,286	1,109
Total Expenditures	159,187	168,422
Ending Fund Balance	$205,588	$225,344

EMPLOYMENT SECURITY FUND
REVENUE, EXPENDITURES AND ENDING BALANCE

(FISCAL YEAR 1973 THROUGH 1982)



COMBINED FUNDS OF THE STATE

Statements have been prepared on the following pages on the combined revenue and expenditure transactions for all funds deposited and disbursed through the State Treasury. The forthcoming statements show comparative statistics for both the 1982 and 1981 fiscal years and are prepared on the same basis for each fiscal year. Included in these statements are the financial transactions of 1,089 separate funds and 3,669 budgetary accounts for fiscal year 1982. It is important for the reader to remember that these statements are presented for statistical purposes only and the resources of one fund cannot be transferred to another fund unless authorized by statute.

The Comparative Statement of Operating Revenue has been prepared on a net basis by the subtraction of refunds from the gross receipts. The 1982 fiscal year shows an increase of $71.7 million over fiscal year 1981 in net operating revenues. The increase is reflected in all categories of revenue, except for Federal Grants, Other Grants and Gifts, and Cigarette and Tobacco Products Taxes, which decreased. The major increases are in the categories of State Sales and Compensating Taxes, Revenue From the Use of Money and Property, and Agency Earnings.

The Comparative Statements of Operating Expenditures have been prepared on a net basis by subtracting amounts financed by non-operating sources of revenue from gross operating expenditures. The 1982 fiscal year shows an increase in net operating expenditures of $25.7 million over the preceding fiscal year. This increase is reflected only in major expenditure categories State Operations and Services, Local Assistance, and Other Claims and Grants.

Charts entitled "Where the Money Comes From" and "Where the Money Goes" have been prepared and are presented in this section on pages xviii and xix.

Additional detailed statements and a balance sheet on the combined funds of the State are presented in Section I of this report.

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING REVENUE
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING REVENUE	Amount in Thousands 1982	1981	Increase (Decrease)
Taxes:			
Property Taxes (Ad Valorem) (Net)	$ 24,206	$ 21,142	$ 3,064
Income and Inheritance Taxes (Net)	610,289	593,538	16,751
State Sales and Compensating Taxes (Net)	518,714	487,470	31,244
Cigarette and Tobacco Products Taxes (Net)	33,867	33,951	(84)
Motor Fuel Taxes (Net)	116,416	114,632	1,784
Cereal Malt and Liquor Taxes (Net)	34,400	32,478	1,922
Motor Vehicle Registration (Net)	66,271	65,879	392
Insurance Companies Taxes (Net)	39,783	37,767	2,016
Other Excise Taxes (Net)	8,324	7,901	423
Other Gross Receipts Taxes	3,661	2,900	761
Payroll Unemployment Taxes (Net)	103,942	89,029	14,913
Total Taxes	1,559,873	1,486,687	73,186
Agency Earnings	274,768	248,603	26,165
Revenue From the Use of Money and Property	282,762	252,690	30,072
Gifts, Donations and Grants:			
Federal Grants (Net)	588,510	652,688	(64,178)
Other Grants and Gifts	26,287	27,589	(1,302)
Total Gifts, Donations and Grants	614,797	680,277	(65,480)
Other Revenue	17,244	10,781	6,463
Total Revenue	2,749,444	2,679,038	70,406
Less: Refunds Not Classified	589	1,872	(1,283)
NET OPERATING REVENUE	$2,748,855	$2,677,166	$ 71,689

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING EXPENDITURES CLASSIFIED BY FUNCTION	Amount in Thousands 1982	1981	Increase (Decrease)	Percentage of Increase (Decrease)
General Government	$ 248,557	$ 216,412	$ 32,145	14.9
Public Welfare	672,707	687,810	(15,103)	(2.2)
Education and Research	1,230,737	1,158,545	72,192	6.2
Public Safety	60,246	54,183	6,063	11.2
Conservation of Agriculture and Natural Resources	22,310	21,865	445	2.0
Health and Hospitals	128,235	118,893	9,342	7.9
Recreation and Historical	18,727	18,786	(59)	(.3)
Highways and Other Transportation	331,190	410,507	(79,317)	(19.3)
NET OPERATING EXPENDITURES	$2,712,709	$2,687,001	$ 25,708	1.0

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

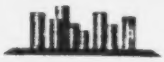
OPERATING EXPENDITURES CLASSIFIED BY OBJECT	Amount in Thousands 1982	1981	Increase (Decrease)
Gross Expenditures for State Operations and Services:			
Salaries and Wages	$ 751,972	$ 700,553	$ 51,419
Contractual Services	233,754	229,454	4,300
Commodities	102,670	97,986	4,684
Capital Outlay	37,926	37,988	(62)
Total Expenditures for State Operations and Services	1,126,322	1,065,981	60,341
Less: Expenditures from Non-Operating Revenue	30,543	33,367	(2,824)
NET EXPENDITURES FOR STATE OPERATIONS AND SERVICES	1,095,779	1,032,614	63,165
Gross Expenditures for Highway and Other Capital Improvements	181,536	253,502	(71,966)
Less: Expenditures from Borrowing	565	118	447
NET EXPENDITURES FOR HIGHWAY AND OTHER CAPITAL IMPROVEMENTS	180,971	253,384	(72,413)
Gross Expenditures for Local Assistance	740,904	708,383	32,521
Less: Expenditures from Non-Operating Revenue	1,004	1,167	(163)
NET EXPENDITURES FOR LOCAL ASSISTANCE	739,900	707,216	32,684
Gross Expenditures for Other Claims and Grants:			
Direct Welfare Assistance	366,915	360,010	6,905
Homestead Property Tax Relief Payments	9,278	9,386	(108)
Other Claims and Grants	159,294	150,038	9,256
Total Expenditures for Other Claims and Grants	535,487	519,434	16,053
Less: Expenditures from Non-Operating Revenue	8,439	7,842	597
NET EXPENDITURES FOR OTHER CLAIMS AND GRANTS	527,048	511,592	15,456
Gross Expenditures for Employment Security Benefits	157,902	167,313	(9,411)
Less: Expenditures from Non-Operating Revenue	6,507	3,364	3,143
NET EXPENDITURES FOR EMPLOYMENT SECURITY BENEFITS	151,395	163,949	(12,554)
Gross Expenditures for Retirement Benefits	49,582	44,080	5,502
Less: Expenditures from Non-Operating Revenue	49,582	44,080	5,502
NET EXPENDITURES FOR RETIREMENT BENEFITS	0	0	0
Gross Expenditures for Debt Service Interest	17,677	18,306	(629)
Less: Expenditures from Non-Operating Revenue	61	60	1
NET EXPENDITURES FOR DEBT SERVICE INTEREST	17,616	18,246	(630)
NET OPERATING EXPENDITURES	$2,712,709	$2,687,001	$ 25,708

WHERE THE MONEY COMES FROM

(millions)

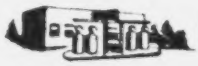
PROPERTY TAX ——————— $ 24.2

INCOME AND INHERITANCE TAX—— 610.3



SALES AND COMPENSATING TAX—— 518.7

CIGARETTE AND TOBACCO PRODUCTS TAX ——————— 33.9



MOTOR FUEL TAX ——————— 116.4

CEREAL MALT AND ALCOHOLIC LIQUOR TAX ——————— 34.4

MOTOR VEHICLE REGISTRATION— 66.3

INSURANCE COMPANIES TAX—— 39.8

EMPLOYMENT SECURITY CONTRIBUTIONS ——————— 103.9

AGENCY EARNINGS ——————— 274.8

REVENUE FROM USE OF MONEY AND PROPERTY ——————— 282.8

GRANTS ——————————— 614.8

OTHER REVENUE ——————— 28.6

NET OPERATING REVENUE—— $2,748.9

WHERE THE MONEY GOES (millions)

STATE OPERATIONS AND SERVICES ——————— $1,095.8

HIGHWAY AND OTHER CAPITAL IMPROVEMENTS

GROSS	181.5	
FINANCED FROM BORROWING	(.5)	181.0

LOCAL ASSISTANCE ——————— 739.9

CLAIMS AND GRANTS ——————— 527.0

EMPLOYMENT SECURITY BENEFITS ——————— 151.4

RETIREMENT PAYMENTS ——————— 0.0

DEBT SERVICE INTEREST ——————— 17.6

NET OPERATING EXPENDITURES ——————— $ 2,712.7

LOCAL ASSISTANCE

The following statement and chart have been prepared to show the source and purpose of gross local assistance expenditures of both the Federal and State programs. Gross assistance expenditures to the local governmental units were $740.9 million in fiscal year 1982 as compared to $708.4 million in fiscal year 1981. The net decrease in gross aid to local units for Federal expenditures amounted to $13.4 million, and for State expenditures, an increase of $45.9 million which results in a total increase of $32.5 million over fiscal year 1981.

Federal Assistance is provided to local units of government for highway purposes through the Federal Highway Safety Fund. Monies for secondary road projects are expended by the Department of Transportation for capital improvements, etc., and are classified as such in the financial statements.

LOCAL ASSISTANCE
FISCAL YEAR 1982 EXPENDITURES (GROSS)

(Amount in Millions)

	FEDERAL	STATE	TOTAL
EDUCATION	$63.7	$563.4	$627.1
PUBLIC WELFARE	1.8	.1	1.9
GENERAL PURPOSE	.8	47.9	48.7
HIGHWAY	2.0	42.5	44.5
HEALTH	3.5	8.7	12.2
AGRICULTURE	-	1.6	1.6
PUBLIC SAFETY	1.8	1.3	3.1
RECREATION	1.8	-	1.8
TOTALS	$75.4	$665.5	$740.9

COMBINED FUNDS
STATEMENT OF GROSS LOCAL ASSISTANCE EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 1982

PURPOSE AND PROGRAM	Amount in Thousands		
		Federal	State
EDUCATION			
State School Equalization		$ ---	$359,348
Community Colleges and Municipal University		---	23,453
Education of Handicapped Children		11,453	---
Vocational Education		6,206	14,748
Retirement Contribution for School District Employees		---	35,076
State Safety Fund		---	1,292
School District Income Tax		---	78,371
Elementary and Secondary Education		23,299	---
Food Assistance		20,428	2,433
Adult Basic Education		909	124
Higher Education Act of 1965		3	---
Aid for Libraries		638	759
Fort Leavenworth School District		---	755
Career Incentive Act		111	---
Bilingual Education Program		---	446
Special Education		---	46,613
Economic and Consumer Education		2	2
Ozark Regional Commission		110	---
Educational Research		465	---
Community and Extension Services		68	---
GROSS AID FOR EDUCATION		63,692	563,420
PUBLIC WELFARE			
Federal Employment Assistance		1,718	---
Energy Conservation Grant		83	---
Community Alcoholism		---	55
Drug Abuse		10	---
GROSS AID FOR PUBLIC WELFARE		1,811	55
GENERAL PURPOSES			
County and City Revenue Sharing		---	15,628
Local Ad Valorem Tax Reduction		---	20,716
Liquor Enforcement		---	7,436
Firemen's Relief		---	2,079
Inter-Governmental Personnel Act		32	---
Bingo Enforcement Tax		---	487
Kansas Energy Conservation Plan		158	5
Flood Control		511	---
Sand Royalties		---	15
County Inheritance Tax		---	1,552
Local and Federal Planning		19	---
Arts Programming		51	35
GROSS AID FOR GENERAL PURPOSES		771	47,953
HIGHWAY			
City and County Highway Fund		---	38,625
City Maintenance		---	2,535
Federal Highway Safety Act		1,830	---
Urban Mass Transit		143	---
Non-Urban Public Transportation		74	---
State Highway Fund		---	1,346
GROSS AID FOR HIGHWAY		2,047	42,506
HEALTH			
Local Health Units		3,474	996
Mental Health and Retardation Aid		---	7,725
GROSS AID FOR HEALTH		3,474	8,721
AGRICULTURE AND NATURAL RESOURCES			
Soil Conservation Districts		---	666
Rural Water Districts		---	9
Water Shed Districts		---	809
Groundwater Management Districts		---	109
GROSS AID FOR AGRICULTURE AND NATURAL RESOURCES		---	1,593
PUBLIC SAFETY			
Omnibus Crime Act		576	36
Emergency Preparedness		723	---
Community Corrections Act		---	1,260
Juvenile Justice and Delinquency Prevention		454	---
GROSS AID FOR PUBLIC SAFETY		1,753	1,296
RECREATIONAL AND HISTORICAL			
Land and Water Conservation Act		1,812	---
GROSS AID FOR RECREATIONAL AND HISTORICAL		1,812	---
GROSS AID TO LOCAL UNITS	$740,904	$75,360	$665,544

FEDERAL GRANTS

The net amount of federal grants deposited in the State Treasury during the 1982 fiscal year totaled $588.5 million as compared to $652.7 million received during the preceding fiscal year, which is a decrease of $64.2 million in federal grants for the State of Kansas. The decrease is reflected in all categories of grants, except Assistance and Relief, which increased $.8 million. Highways and Bridges and Other Federal Grants experienced the greatest decreases. There was also a large decrease in unexpended grant monies returned to the Federal government, amounting to almost $16 million. Except for the Federal Revenue Sharing Act monies and some federal reimbursements which are placed in the State General Fund, federal grant monies are used for specific programs and cannot be used in support of general state government.

Presented below is a statement showing the general purpose of federal grants and the amounts received during both the 1982 and 1981 fiscal years.

COMPARATIVE STATEMENT OF FEDERAL GRANTS
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands		
GENERAL PURPOSE	1982	1981	Increase (Decrease)
Highways, Bridges and Grants for Primary, Urban and Secondary Roads	$130,105	$143,683	$(13,578)
Public Health	26,380	32,336	(5,956)
Assistance and Relief	234,213	233,371	842
Employment Security Administration	20,623	21,739	(1,116)
Education and Research	133,131	140,159	(7,028)
Other Federal Grants	44,895	88,095	(43,200)
Subtotal	589,347	659,383	(70,036)
Federal Revenue Sharing	2	10,127	(10,125)
Gross Federal Grants	589,349	669,510	(80,161)
Less: Return of Unexpended Federal Grants	839	16,822	(15,983)
NET FEDERAL GRANTS	$588,510	$652,688	$(64,178)

STATE BONDED INDEBTEDNESS

The State of Kansas does not have any general obligation bonds outstanding. However, statutory authority has been granted to issue bonds for academic facilities, student unions and dormitories at state universities by the State Board of Regents; highway construction by the Department of Transportation; sewage facilities by the Department of Health and Environment; National Guard armories by the Adjutant General; and office buildings by the Department of Administration.

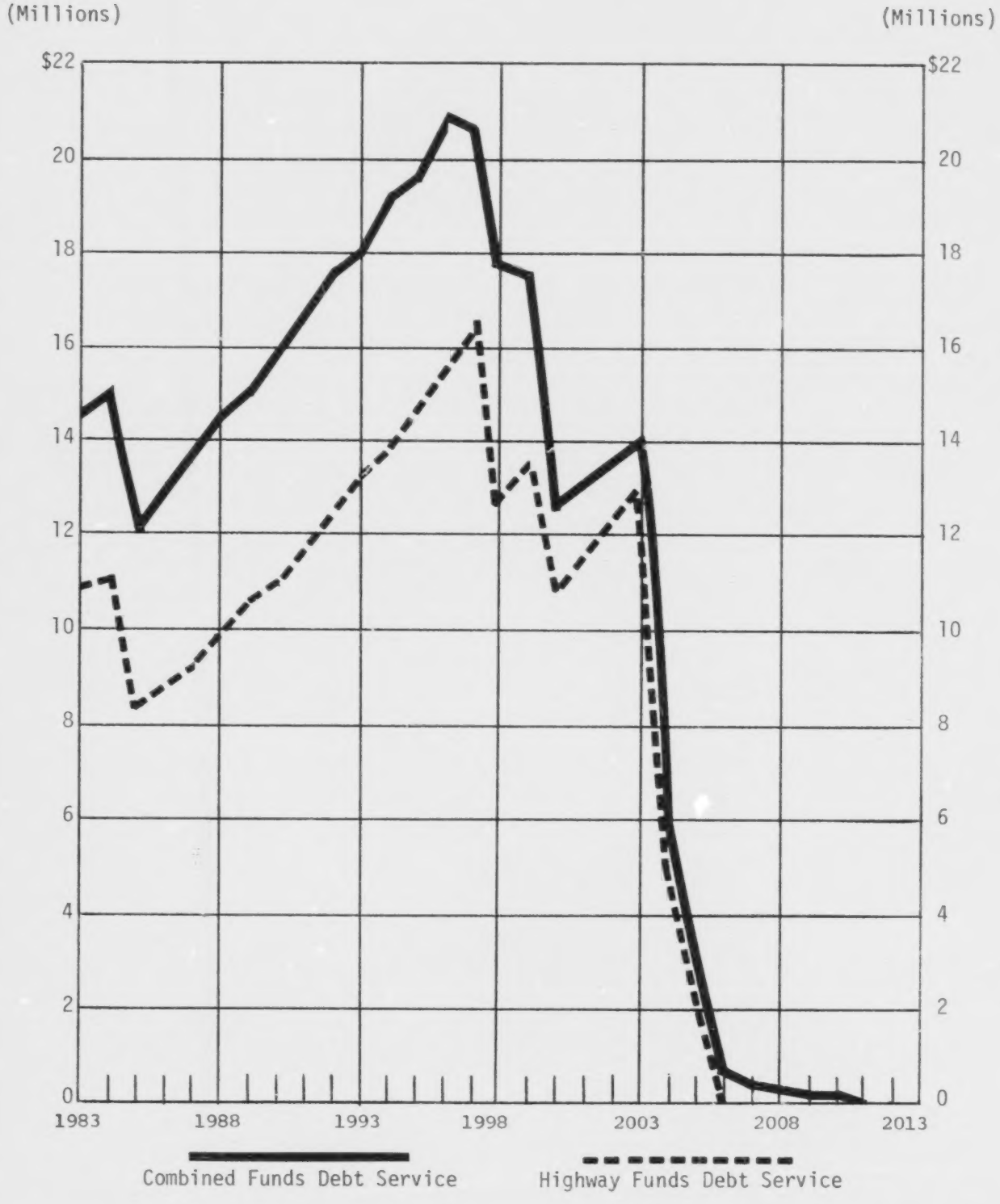
The total outstanding debt at June 30, 1982, was $316,944,000 as compared to $331,886,000 for fiscal year 1981. The decrease in bonded debt is due to debt principal payments of $14.9 million for this fiscal year.

Presented in the following schedule is the debt service requirements to maturity by fund class. Also, a graph reflecting the amount of debt payment requirements to be met for future year maturities is presented on the following page. Additional detail of the bond indebtedness is also presented in Section XII of this report.

BONDED DEBT BY FUND CLASS
DEBT SERVICE PRINCIPAL REQUIREMENTS TO MATURITY

Fiscal Year	Highway Funds	Enterprise Funds	Intra-governmental Service Funds	Capital Projects Funds	Fiscal Year Total
1983	8,300,000	3,123,000	65,000	720,000	12,208,000
1984	8,805,000	3,243,000	65,000	765,000	12,878,000
1985	9,330,000	3,346,000	65,000	790,000	13,531,000
1986	9,890,000	3,513,000	65,000	890,000	14,358,000
1987	10,490,000	3,620,000	65,000	915,000	15,090,000
1988	11,090,000	3,889,000	65,000	990,000	16,034,000
1989	11,700,000	3,934,000	65,000	1,040,000	16,739,000
1990	12,340,000	4,002,000	65,000	1,340,000	17,747,000
1991	13,025,000	4,236,000	65,000	905,000	18,231,000
1992	13,755,000	4,409,000	65,000	960,000	19,189,000
1993	14,535,000	4,384,000	65,000	525,000	19,509,000
1994	15,365,000	4,857,000	65,000	575,000	20,862,000
1995	16,245,000	4,177,000	65,000	230,000	20,717,000
1996	12,695,000	4,472,000	65,000	635,000	17,867,000
1997	13,410,000	4,098,000		140,000	17,648,000
1998	10,855,000	1,547,000		140,000	12,542,000
1999	11,475,000	1,454,000		150,000	13,079,000
2000	12,130,000	1,257,000		150,000	13,537,000
2001	12,830,000	1,088,000		160,000	14,078,000
2002	5,100,000	972,000		170,000	6,242,000
2003	2,600,000	809,000		180,000	3,589,000
2004		636,000			636,000
2005		299,000			299,000
2006		169,000			169,000
2007		65,000			65,000
2008		70,000			70,000
2009		30,000			30,000
2010					
2011					
2012					
2013					
Total Principal Payments To Maturity	$235,965,000	$67,699,000	$ 910,000	$12,370,000	$316,944,000

STATE OF KANSAS
DEBT SERVICE REQUIREMENTS TO MATURITY
(Principal Payments by Fiscal Year)



SECTION I

COMBINED STATEMENTS

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Comparative Statement of Revenue and Expenditures--Exhibit "C"	6
Comparative Statement of Operating and Non-Operating Revenue--Schedule "C-I"	8
Comparative Statement of Operating and Non-Operating Expenditures--Schedule "C-II"	12

EXHIBIT "A"

COMBINED FUNDS
Comparative Balance Sheet
June 30

	1982	1981	General Fund	Federal Revenue Sharing Fund
RECOGNIZED ASSETS				
*Equity in State Treasurer's Common Cash Fund	$ 496,481,501.02	$ 588,460,371.63	$ 115,161,199.26	$ 18,416,510.30
Cash in Agencies Imprest Funds	562,110.00	559,960.00	305,860.00	
Cash with Banks for Purchase of Investments	(15,396.62)	543,780.97		
Cash with U.S. Treasurer	205,385,000.00	223,911,000.00		
Inmate Patient and Client Trust Monies in State Agencies' Custody	997,697.07	1,010,424.35		
Public Employees Retirement Fund Investments (Accrual Basis)	1,263,679,217.35	1,079,372,179.87		
Investments Owned by Other Funds (Cost Basis)	275,078,042.53	243,206,347.75		
Ad Valorem Taxes Due from County Treasurers	6,907,565.90	8,574,926.70		
Amount to be Provided for Revenue Bond Redemption	316,944,000.00	330,886,000.00		
TOTAL RECOGNIZED ASSETS	$2,566,019,737.25	$2,476,524,991.27	$ 115,467,059.26	$ 18,416,510.30
LIABILITIES, OTHER OBLIGATIONS AND BALANCES				
LIABILITIES				
Unredeemed Warrants	$ 125,151,157.52	$ 125,537,962.43	$ 10,383,583.58	$ 420,483.94
Due for Payroll Deductions, Taxes, Retirement, Etc.	22,570,633.78	21,356,439.40		
Revenue Bonds Payable (See Section XII)	316,944,000.00	330,886,000.00		
Inmate, Patient and Client Trust Funds	997,697.07	1,010,424.35		
Total Liabilities	465,663,488.37	478,790,826.18	10,383,583.58	420,483.94
OTHER OBLIGATIONS				
Unliquidated Encumbrances:				
Fiscal Year Ending June 30, 1982	151,489,968.54	---	11,291,014.69	7,057,763.81
Fiscal Year Ending June 30, 1981	57,459,898.11	206,063,714.55	727,098.94	499,946.42
Fiscal Year Ending June 30, 1980	18,459,601.57	54,794,464.26	330,069.16	24,773.54
Fiscal Year Ending June 30, 1979	3,498,121.38	6,776,590.60	15,823.23	6,066.20
Fiscal Year Ending June 30, 1978	918,102.47	2,337,918.24	10,369.38	2,063.69
Fiscal Year Ending June 30, 1977	896,583.01	3,464,184.84	503.15	335.00
Fiscal Year Ending June 30, 1976	174,738.04	514,692.42	0.00	0.00
Fiscal Year Ending June 30, 1975	140,944.39	358,644.86	1,000.00	0.00
Fiscal Year Ending June 30, 1974	93,163.95	687,184.75	929.00	1,917.32
Fiscal Year Ending June 30, 1973	490,616.28	490,616.28	3,621.00	
Fiscal Year Ending June 30, 1972	4,500.00	212,195.77	4,500.00	
Fiscal Year Ending June 30, 1971	41,219.60	43,971.69		
Fiscal Year Ending June 30, 1970		162.94		
Fiscal Year Ending June 30, 1969		23,087.46		
Fiscal Year Ending June 30, 1968		3,101.30		
Total Unliquidated Encumbrances	233,667,457.34	275,770,529.96	12,384,928.55	7,592,865.98
Unencumbered Balance of Appropriations Reappropriated	21,202,617.37	30,923,184.36	12,469,151.81	2,332,729.74
Total Other Obligations	254,870,074.71	306,693,714.32	24,854,080.36	9,925,595.72
FUND AND AVAILABLE BALANCES				
Unencumbered Cash Balance Available to Finance Appropriations	93,082,243.05	162,451,149.61	79,923,535.32	8,070,430.64
Unencumbered Cash Balance of Agency Funds	206,192,391.96	196,332,105.87		
Agencies' Imprest Funds	562,110.00	559,960.00	305,860.00	
Cash in Banks for Purchase of Investments	(15,396.62)	543,780.97		
Invested Balances of Public Employees Retirement Fund (Accrual Basis)	1,263,679,217.35	1,079,372,179.87	*	
Invested Balances of Other Funds (Cost Basis)	275,078,042.53	243,206,347.75		
Taxes Due from County Treasurers (Deferred Revenue)	6,907,565.90	8,574,926.70		
Total Fund and Available Balances	1,845,486,174.17	1,691,040,450.77	80,229,395.32	8,070,430.64
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$2,566,019,737.25	$2,476,524,991.27	$ 115,467,059.26	$ 18,416,510.30
From Exhibit "A" of Section			II	III

* Represents the following items:

Cash on Hand	$ 27,180.50
Cash in Transit (Includes FY 1982 Receipts Collected from June 30, 1982 through July 13, 1982)	24,847,255.00
Cash in Active Accounts	4,821,102.73
Invested in Repurchase Agreements	62,500,000.00
Invested in Time Deposits Open Accounts (Active Accounts)	25,000,000.00
Invested in Time Deposits Open Accounts (Federal Revenue Sharing Fund)	24,624,962.79
Invested in Inactive Bank Accounts	353,751,000.00
Invested in Fifth and Kansas Office Building Revenue Bonds	910,000.00
Total	$496,481,501.02

DETAIL OF 1982

Special Revenue Funds	Highway Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Capital Projects Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds
$ 91,980,064.04	$ 64,110,520.89	$ 12,759,403.05	$ 15,589,672.80	$ 85,359,845.20	$ 19,844,430.21	$15,624,500.45	$ 57,635,354.82
253,250.00	2,000.00	1,000.00					
	(8,580.76)	(1,597.11)		(5,218.75)			
				205,385,000.00			
				997,697.07			
				1,263,679,217.35			
	230,731,557.31	23,696,732.05		17,398,727.43	3,251,025.74		
					6,907,565.90		
	235,965,000.00	68,664,000.00	910,000.00		11,405,000.00		
$ 92,233,314.04	$ 530,800,497.44	$105,119,537.99	$ 16,499,672.80	$1,572,815,268.30	$ 41,408,021.85	$15,624,500.45	$ 57,635,354.82
$ 12,204,174.45	$ 9,041,598.41	$ 676,033.17	$ 2,682,988.51	$ 45,068,366.82	$ 1,340,746.68	$ 8,268,460.92	$ 35,064,721.04
							22,570,633.78
	235,965,000.00	68,664,000.00	910,000.00		11,405,000.00		
				997,697.07			
12,204,174.45	245,006,598.41	69,340,033.17	3,592,988.51	46,066,063.89	12,745,746.68	8,268,460.92	57,635,354.82
25,390,682.98	96,410,650.44	1,257,307.34	2,913,615.10	865,328.10	6,245,735.76	57,870.32	
6,544,491.72	49,192,405.22	2,145.00	41,876.34	1,440.00	450,494.47		
230,107.71	17,793,999.60		5,758.59	602.62	74,290.35		
22,055.53	3,419,509.48		3,113.40	550.00	31,003.54		
49,740.51	853,524.44		1,044.95		1,359.50		
711,523.00	182,221.86				2,000.00		
71.00	174,667.04				.00		
	130,994.39				8,950.00		
	90,317.63						
	486,995.28						
	0.00						
	41,219.60						
32,948,672.45	168,776,504.98	1,259,452.34	2,965,408.38	867,920.72	6,813,833.62	57,870.32	0.00
					6,400,735.82		
32,948,672.45	168,776,504.98	1,259,452.34	2,965,408.38	867,920.72	13,214,569.44	57,870.32	0.00
46,827,217.14	(113,707,582.50)	10,823,917.54	9,941,275.91	244,808,557.66	5,088,277.09	7,298,169.21	
253,250.00	2,000.00	1,000.00			200,837.00		
	(8,580.76)	(1,597.11)		(5,218.75)			
				1,263,679,217.35			
	230,731,557.31	23,696,732.05		17,398,727.43	3,251,025.74		
					6,907,565.90		
47,080,467.14	117,017,394.05	34,520,052.48	9,941,275.91	1,525,881,283.69	15,447,705.73	7,298,169.21	0.00
$ 92,233,314.04	$ 530,800,497.44	$105,119,537.99	$ 16,499,672.80	$1,572,815,268.30	$ 41,408,021.85	$15,624,500.45	$ 57,635,354.82
IV	V	VI	VII	VIII	IX	X	XI

EXHIBIT "B"

COMBINED FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

	Total	General Fund	Federal Revenue Sharing Fund	Special Revenue Funds
Amounts Available For Expenditure:				
Unencumbered Cash Balance at July 1, 1981	$ 411,062,879.24	$ 152,095,285.63	$ 30,087,537.76	$ 50,116,780.42
Encumbrances Outstanding at July 1, 1981	275,770,529.96	11,576,023.50	5,278,533.29	32,937,149.44
Subtotal	686,833,409.20	163,671,309.13	35,366,071.05	83,053,929.86
Revenue Fiscal Year 1982	4,745,886,771.56	1,273,029,983.03	3,845,889.01	790,437,882.89
TOTAL AVAILABLE	5,432,720,180.76	1,436,701,292.16	39,211,960.06	873,491,812.75
Amounts Expended and Encumbered:				
Expenditures Fiscal Year 1982	4,856,004,837.26	1,331,923,676.48	21,215,933.70	793,715,923.16
Encumbrances Outstanding at June 30, 1982				
Firm Obligations	52,313,768.34	12,384,928.55	7,592,865.98	13,507,195.14
Contingent Obligations	181,353,689.00	---	---	19,441,477.31
TOTAL EXPENDED AND ENCUMBERED	5,089,672,294.60	1,344,308,605.03	28,808,799.68	826,664,595.61
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982 (Note 1)	$ 343,047,886.16(a)	$ 92,392,687.13(a)	$ 10,403,160.38(a)	$ 46,827,217.14
From Exhibit "B" of Section		II	III	IV

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1982, as follows:

General Fund		$12,469,151.81
Federal Revenue Sharing Fund		2,332,729.74
Capital Projects Funds:		
Kansas Educational Building Fund	$4,252,341.67	
State Institutions Building Fund	2,064,415.89	
Correctional Institutions Building Fund	83,978.26	6,400,735.82
Total		$21,202,617.37

Note 1 -- This represents the unencumbered cash balance in the State Treasury and does not include Investments, Cash with Banks for Purchase of Investments, nor Agencies Imprest Funds. The amounts for these items are shown in Exhibit A, Combined Funds Comparative Balance Sheet.

Highway Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Capital Projects Funds	Clearing, Refund and Suspense Funds	Payroll Clearing Fund
$ (145,911,892.15)	$ 9,312,752.41	$ 8,889,428.56	$ 265,297,677.78	$ 11,232,923.17	$ 8,585,946.26	$ 21,356,439.40
212,802,612.01	1,071,364.81	3,888,088.55	265,289.50	7,950,153.97	1,314.89	---
66,890,719.86	10,384,117.22	12,777,517.11	265,562,967.28	19,183,077.14	8,587,261.15	21,356,439.40
339,448,783.82	91,610,321.54	62,373,998.78	1,258,731,750.37	26,656,930.30	148,711,091.41	751,040,140.41
406,339,503.68	101,994,438.76	75,151,515.89	1,524,294,717.65	45,840,007.44	157,298,352.56	772,396,579.81
351,270,581.20	89,911,068.88	62,244,831.60	1,278,618,239.27	27,336,323.91	149,942,313.03	749,825,946.03
8,909,105.11	717,391.72	2,285,773.95	291,112.55	6,624,837.41	557.93	---
159,867,390.87	— 542,060.62	679,634.43	576,808.17	188,996.21	57,312.39	---
520,047,086.18	91,170,521.22	65,210,239.98	1,279,486,159.99	34,150,157.53	150,000,183.35	749,825,946.03
$ (113,707,582.50)	$ 10,823,917.54	$ 9,941,275.91	$ 244,808,557.66	$ 11,689,849.91(a)	$ 7,298,169.21	$ 22,570,633.78
V	VI	VII	VIII	IX	X	XI

EXHIBIT "C"

COMBINED FUNDS
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981	General Fund	Federal Revenue Sharing Fund	Special Revenue Funds
OPERATING REVENUE					
Taxes	$1,701,029,192.27	$1,590,701,433.64	$1,193,126,767.69	$ 0.00	$ 2,743,998.25
Agency Earnings	274,768,437.87	248,603,390.41	7,422,397.06	0.00	190,028,114.05
Revenue From the Use of Money and Property	282,762,468.44	252,689,331.11	68,619,398.85	3,845,889.01	4,887,691.49
Gifts, Donations and Grants	615,635,729.28	697,098,519.26	342,050.44	0.00	470,339,628.60
Other Operating Revenue	17,243,850.83	10,781,233.74	13,180,407.10	0.00	2,375,541.25
GROSS OPERATING REVENUE	2,891,439,678.69	2,799,873,908.16	1,282,691,021.14	3,845,889.01	670,374,973.64
OPERATING EXPENDITURES					
Salaries and Wages	751,971,601.87	700,553,511.16	406,397,819.94	13,589.26	246,438,095.73
Contractual Services	233,753,642.11	229,454,095.60	82,575,597.09	2,407,852.31	97,778,518.93
Commodities	102,670,136.80	97,985,520.17	15,996,435.58	72,923.75	41,059,115.41
Capital Outlay	219,462,048.68	291,490,442.37	9,390,504.04	8,573,086.81	18,615,300.56
Grants, Claims, Shared Revenue and Debt Service	1,501,551,809.06	1,457,515,896.33	685,776,644.24	10,148,481.57	379,051,728.42
GROSS OPERATING EXPENDITURES	2,809,409,238.52	2,776,999,465.63	1,200,137,000.85	21,215,933.70	782,942,759.05
Excess of Operating Revenue Over Operating Expenditures	82,030,440.17	22,874,442.53	82,554,020.25		
Excess of Operating Expenditures Over Operating Revenue				17,370,044.69	112,567,785.41
GROSS NON-OPERATING REVENUE	1,854,447,092.87	1,758,165,414.43	(9,661,038.11)	0.00	120,062,909.25
GROSS NON-OPERATING EXPENDITURES	2,046,595,598.74	1,883,636,838.67	131,786,675.59	0.00	10,773,164.11
Excess of Non-Operating Revenue Over Non-Operating Expenditures					109,289,745.14
Excess of Non-Operating Expenditures Over Non-Operating Revenue	192,148,505.87	125,471,424.24	141,447,713.70		
EXCESS OF REVENUE OVER EXPENDITURES					
EXCESS OF EXPENDITURES OVER REVENUE	$ 110,118,065.70	$ 102,596,981.71	$ 58,893,693.45	$17,370,044.69	$ 3,278,040.27
From Exhibit "C" of Section			II	III	IV

DETAIL OF 1982

Highway Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Capital Projects Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds
$ 182,504,078.66	$ 0.00	$ 182,029.00	$ 164,295,216.00	$ 19,220,348.80	$ 138,956,753.87	$ 0.00
3,333,709.42	15,918,177.82	56,579,480.14	154,751.55	828,596.93	503,210.90	0.00
29,786,824.97	21,368,742.07	3,813,215.96	148,617,956.66	874,314.07	348,435.36	0.00
137,880,939.77	252,823.83	0.00	6,553,027.09	19,838.00	247,421.55	0.00
67,407.17	196,230.84	9,978.65	1,411,557.59	0.00	2,728.23	0.00
353,572,959.99	37,735,974.56	60,584,703.75	321,032,508.89	20,943,097.80	140,658,549.91	0.00
65,593,593.65	14,881,049.33	16,787,022.64	1,482,368.48	110,197.49	267,865.35	0.00
10,965,440.39	9,616,600.74	19,090,310.21	7,244,222.24	3,440,489.91	634,610.29	0.00
20,172,257.16	5,746,058.97	19,262,361.61	42,020.21	309,227.92	9,736.19	0.00
158,331,904.32	1,111,491.25	6,890,895.43	286,882.95	16,261,983.32	0.00	0.00
56,052,414.21	3,401,302.05	54,960.50	365,508,267.71	803,608.79	754,401.57	0.00
311,115,609.73	34,756,502.34	62,085,550.39	374,563,761.59	20,925,507.43	1,666,613.40	0.00
42,457,350.26	2,979,472.22			17,590.37	138,991,936.51	
		1,500,846.64	53,531,252.70			
(14,124,176.17)	53,874,346.98	1,789,295.03	937,699,241.48	5,713,832.50	8,052,541.50	751,040,140.41
40,154,971.47	55,154,566.54	159,281.21	904,054,477.68	6,410,816.48	148,275,699.63	749,825,946.03
		1,630,013.82	33,644,763.80			1,214,194.38
54,279,147.64	1,280,219.56			696,983.98	140,223,158.13	
	$ 1,699,252.66	$ 129,167.18				$ 1,214,194.38
$ 11,821,797.38			$ 19,886,488.90	$ 679,393.61	$ 1,231,221.62	
V	VI	VII	VIII	IX	X	XI

SCHEDULE "C-I"

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
TAXES		
Property Taxes (Ad Valorem):		
Real Estate and Other Property	$ 17,728,309.71	$ 15,296,751.91
Motor Vehicles	1,492,039.09	349,400.98
Intangible	0.00	4,075.06
Motor Carrier (Rolling Stock)	5,029,905.21	5,531,813.91
Total Property Taxes (Ad Valorem)	24,250,254.01	21,182,041.86
Income and Inheritance Taxes:		
Income--Corporation	173,851,125.47	177,084,099.23
Income--Individuals	518,499,057.28	464,100,593.85
Income--Financial Institutions	16,352,723.82	15,539,911.43
Income--Domestic Insurance Companies	635,626.36	621,322.15
Inheritance	32,204,713.76	29,273,410.18
Total Income and Inheritance Taxes	741,543,246.69	686,619,336.84
Sales, Use, Ownership and Other Excise Taxes:		
State Sales Tax	409,638,423.02	391,147,159.61
Local Sales Tax	48,012,981.60	38,271,966.56
State Consumer's Compensating Tax	30,910,728.71	29,814,100.77
State Retailer's Compensating Tax	32,491,516.79	30,659,810.93
Cigarette Tax	33,118,793.87	33,209,583.80
Tobacco Products Tax	1,032,174.80	942,487.18
Motor Fuel Tax		
Gasoline Tax Collections	103,765,352.31	103,693,455.44
Special Fuels Collections	18,376,465.56	17,518,437.00
Liquefied Petroleum Collections	594,867.56	391,617.87
Gasahol Tax Collections	459,588.23	796,289.12
Cereal Malt Beverage	5,118,909.53	5,165,460.72
Liquor Enforcement	8,772,160.89	8,149,996.03
Alcoholic Liquor		
Liquor Gallonage Tax	12,864,770.70	12,441,457.86
Liquor Private Club Tax	7,713,416.18	6,865,873.41
Motor Vehicle Registrations	66,270,660.89	65,879,689.12
Corporation Franchise Tax	7,149,903.76	6,516,149.85
Wheat	1,064,010.63	1,210,106.84
Motor Boat Registrations	272,741.00	277,963.00
Motor Vehicle Dealer's Tax	24,710.39	19,373.42
Total Sales, Use, Ownership and Other Excise Taxes	787,652,176.42	752,970,978.53
Gross Receipts Taxes:		
Car Companies and Owners	755,684.54	700,953.34
Insurance Companies		
Insurance Premiums (Foreign)	30,754,690.44	29,152,169.15
Insurance Premiums (Firemen's Relief)	2,089,862.26	2,000,998.85
Insurance Premiums (State Fire Marshal)	1,002,113.51	1,002,985.68
Insurance Premiums (Domestic)	4,904,688.79	4,573,938.05
Insurance Premiums (Retaliatory)	1,227,643.33	1,266,324.32
Bingo Tax	752,033.63	693,481.60
Transient Guest Tax	2,151,288.17	1,506,845.92
Other Gross Receipts Taxes	3,621.23	2,670.36
Total Gross Receipts Taxes	43,641,625.90	40,900,367.27
Payroll Taxes:		
Employment Security Contributions	103,941,889.25	89,028,709.14
TOTAL TAXES	1,701,029,192.27	1,590,701,433.64
AGENCY EARNINGS		
Service Charges:		
Charges for Inspections, Supervisions, Examinations and Audits	8,697,911.93	10,378,956.71
Charges for Technical and Skilled Services Other than Inspectional	11,635,900.36	11,674,179.82
Charges for Services in Connection with Corporations (Including Insurance Companies and Other Organizations	890,035.35	863,963.90
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices	2,761,447.27	2,536,771.15
Charges for Education and Libraries	71,744,084.29	59,812,971.00
Charges for Care and Hospitalization of Persons	70,840,842.37	62,244,107.66
Charges for Admissions	1,459,932.23	1,161,787.33
Capitol Area and KANS-A-N Telephone System Charges	6,583,151.26	5,788,981.60
Other Service Charges	14,579,510.67	13,096,702.57
Total Service Charges	189,192,815.73	167,558,421.74

SCHEDULE "C-I"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Concluded)		
Licenses, Permits and Registrations:		
Occupational Licenses, Permits and Registrations (Business)		
To Render Personal Services	$ 2,607,367.01	$ 2,406,648.22
To Engage in Business	5,007,257.12	5,770,281.06
Motor Carrier Businesses	3,677,666.11	3,394,594.49
Special Vehicle Permits	379,911.50	366,039.93
Operate Vehicle Inspection Station (Permits)	33,575.00	35,500.00
Bingo License Application Fees	17,900.00	19,025.00
Other Occupational Licenses, Permits and Registrations (Business)	40,283.91	40,498.02
Nonoccupational Licenses, Permits and Registrations (Nonbusiness)		
To Hunt, Fish or Trap	6,509,409.46	6,343,608.04
To Operate Motor Vehicle	3,811,012.86	3,799,915.58
Motor Vehicle Inspection Certificates	192,109.50	202,847.50
Other Nonoccupational Licenses, Permits and Registrations (Nonbusiness)	998,760.66	950,146.49
Total Licenses, Permits and Registrations	23,275,253.13	23,329,104.33
Sale of Commodities:		
Manufactured Products (Including Printing)	10,306,556.41	9,079,621.70
State Printed Matter and Publications	1,666,910.17	1,486,454.85
Farm, Garden and Orchard Crops, Dairy Products, Processed or Produced	1,720,359.42	1,649,000.40
Livestock and Poultry	2,284,655.81	1,930,735.64
Salvage, Scrap, Obsolete and Condemned Material	167,502.83	172,190.81
Usable Condemned Equipment	1,076,153.09	715,696.09
Sales of Meals and Processed Foods	6,941,967.48	6,962,459.05
Other Sundry Articles and Commodities	4,581,865.16	4,520,283.30
Total Sales of Commodities	28,745,970.37	26,516,441.84
Grain Marketing Assessments:		
Corn Marketing Assessment	212,671.10	168,526.31
Grain Sorghum Marketing Assessment	393,095.43	244,948.36
Soybean Marketing Assessment	237,753.91	140,531.15
Total Grain Marketing Assesments	843,520.44	594,005.82
Inter-Departmental Sales Through College and University Clearing Accounts	32,710,878.20	30,645,416.68
TOTAL AGENCY EARNINGS	274,768,437.87	248,603,390.41
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Investment Income-Kansas Public Employees Retirement System:		
Interest and Dividends from KPERS Investment	150,897,614.98	91,933,297.26
Amortization of KPERS Bond Premiums	(209,553.36)	(110,434.31)
Amortization of KPERS Bond Discounts	2,436,055.42	1,026,392.45
Gain or Loss on KPERS Investments Sold	(29,458,052.83)	18,130,897.49
Amortization of KPERS Deferred Gain on Bonds	58,760.78	0.00
Amortization of KPERS Deferred Loss on Bonds	(1,290,152.88)	(40,630.08)
Total Investment Income - Kansas Public Employees Retirement System	122,434,672.11	110,939,522.81
Investment Income - Other State Agencies:		
*Interest on State Treasury Deposits	85,168,792.69	78,785,309.25
*Interest on State Treasury Investments	10,337,754.62	8,849,810.67
*Interest on State Agency Investments	36,008,946.41	29,669,842.50
Gain or Loss on Investments Sold	(354,326.14)	(3,136,523.15)
Other Interest, Dividends, Premiums and Discounts	554,799.97	456,279.43
Total Investment Income - Other State Agencies	131,715,967.55	114,624,718.70
Rents and Royalties:		
Unimproved Land	199,859.76	255,260.73
Real Estate Buildings	123,237.61	97,267.13
Halls and Rooms in State Buildings	24,956,652.33	23,535,522.13
Oil, Gas, Mineral and Sand Royalties	1,213,420.99	1,355,423.75
Sale of Rights to Manuscripts	6,750.00	0.00
Sale of Permission to Quote Copyrighted Material	36.00	68.33
Other Rents and Royalties	2,111,872.09	1,881,547.53
Total Rents and Royalties	28,611,828.78	27,125,089.60
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY	282,762,468.44	252,689,331.11

*New revenue classification for fiscal year 1982. The amount for fiscal year 1981 has been adjusted accordingly for comparison.

SCHEDULE "C-I"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE (Continued)		
GIFTS, DONATIONS AND GRANTS		
Federal Grants:		
Highways and Bridges	$ 130,104,537.44	$ 143,682,953.37
Public Health	26,380,344.95	32,336,122.61
Assistance and Relief	234,212,762.00	233,370,594.01
Employment Security Administration	20,622,991.20	21,738,810.00
Education and Research	133,131,194.80	140,158,897.14
Federal Revenue Sharing	2,395.00	10,127,510.00
Other Federal Grants	44,894,772.25	88,095,115.39
Total Federal Grants	589,348,997.64	669,510,002.52
All Other Grants, Gifts, Donations and Contributions	26,286,731.64	27,588,516.74
TOTAL GIFTS, DONATIONS AND GRANTS	615,635,729.28	697,098,519.26
OTHER OPERATING REVENUE		
*Workmens' Compensation Fund Assessments	833,817.16	---
Workmens' Compensation Fund - Non-Dependent Deaths	25,000.00	98,600.00
*Workers' Compensation Division Assessments	1,491,141.19	---
Health Care Premium Surcharge	117,172.60	602,800.73
Health Care Provider Insurance Availability Plan Profits	363,620.00	285,349.00
Judges' Retirement Fees	67,557.00	516,210.87
Court Reporters' Retirement Fees	60,467.25	58,189.11
*District Court Clerk's Fees	4,370,520.41	---
Assessment for Law Enforcement Training Center Fund	0.00	6,549,926.97
Fines, Penalties, Forfeitures - District Courts	7,210,484.38	70,045.09
Investment Income on District Court Accounts	171,246.02	140,218.22
Other Fines, Penalties and Forfeitures	594,328.85	349,850.32
Unclaimed Property Receipts	636,455.94	969,809.17
Other Operating Revenue	1,302,040.03	1,140,234.26
TOTAL OTHER OPERATING REVENUE	17,243,850.83	10,781,233.74
GROSS OPERATING REVENUE	2,891,439,678.69	2,799,873,908.16
NON-OPERATING REVENUE		
BORROWINGS:		
Revenue Bond Proceeds	1,000,000.00	0.00
Accrued Interest on Revenue Bonds Issued	15,920.39	0.00
TOTAL BORROWINGS	1,015,920.39	0.00
RECEIPTS FROM THE CONVERSION OF ASSETS:		
Kansas Public Employees Retirement System:		
*KPERS Receivables	500,390.79	---
Sale of KPERS Securities (Cost)	3,907,709,398.23	1,258,907,314.16
Sale of Bonds by KPERS (Face)	784,421,867.66	192,370,606.55
Small Business Administration Loan Redemptions by KPERS	1,152,022.66	1,540,720.47
*Mortgages Sold or Matured by KPERS	114,378.95	---
KPERS Investment Clearing	(4,693,898,058.29)	(1,451,277,920.71)
Total Kansas Public Employees Retirement System	0.00	1,540,720.47
Other State Agencies:		
Sale of Land, Buildings and Other Real Estate	181,934.66	76,902.77
Insurance Reimbursements	328,156.95	234,434.40
Investments (Book Value)	36,923,084.85	49,946,204.64
Other Asset Conversions	0.00	1,000.00
Total Other State Agencies	37,433,176.46	50,258,541.81
TOTAL RECEIPTS FROM THE CONVERSION OF ASSETS	37,433,176.46	51,799,262.28
REIMBURSEMENTS AND REFUNDS:		
Recovery of Expenditures	0.00	26,101,495.67
*Recovery of Current Fiscal Year Expenditures	24,364,747.86	---
Recovery of TIAA-CREF Remittances	46,263.43	125,221.88
AFDC Child Support Collections	5,826,284.57	5,121,272.23
Non-AFDC Child Support Collections	150.00	(256,070.21)
General Medical Recoveries	1,034,946.51	1,553,755.01
Medical Audit Recoveries	15,806.75	16,397.60
Refund of Advances	74,115,694.36	65,560,967.89
Accrued Interest on Investments Purchased	89,389.71	37,138.27
Recovery of Accrued Interest Purchased on KPERS Investments	(18,922,683.42)	3,398,522.72
Reimbursements and Refunds (Other than Sales) from Other State Agencies	26,600,386.64	28,477,639.17
Other Reimbursements and Refunds	1,616,585.25	1,418,079.46
TOTAL REIMBURSEMENTS AND REFUNDS	114,787,571.66	131,554,419.69

*New revenue classification for fiscal year 1982.

SCHEDULE "C-I"-Concluded

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1982	1981
NON-OPERATING REVENUE (Concluded)		
PENSION ASSESSMENTS AND O.A.S.D.H.I.	$ 279,599,472.80	$ 277,786,342.86
TRUSTS	193,193,731.99	182,383,109.05
TRANSFERS:		
Revenue Transfers	197,789,351.65	183,822,774.20
Payroll Consolidating Transfers In	257,030,732.60	231,798,611.00
Payroll Transfers	751,040,140.41	699,770,602.66
TOTAL TRANSFERS	1,205,860,224.66	1,115,391,987.86
SUSPENSE	10,368,433.96	9,761,410.27
OTHER NON-REVENUE RECEIPTS		
*Recovery of Prior Fiscal Year Expenditures	0.00	(10,545,358.79)
*Other Non-revenue Receipts	916,286.87 11,272,274.08(a)	34,241.21(a)
TOTAL OTHER NON-REVENUE RECEIPTS	12,188,560.95	(10,511,117.58)
GROSS NON-OPERATING REVENUE	1,854,447,092.87	1,758,165,414.43
TOTAL GROSS REVENUE	$4,745,886,771.56	$4,558,039,322.59

* New revenue classification for fiscal year 1982.

(a) Includes $32,849.23 in fiscal year 1982 and $34,241.21 in fiscal year 1981 previously classified as Inmate Trust Deposits.

SCHEDULE "C-II"

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified Employees	$ 390,567,589.46	$ 366,130,201.88
Unclassified Employees	230,893,767.59	216,009,141.29
Student Employees	31,079,926.03	29,657,750.29
Patient Employees	46,545.03	39,386.44
Special Payments:		
Foster Grandparents and Senior Companions Pay	189,910.56	190,474.40
Kansas National Guard Service Pay	31,404.92	42,916.70
*Kansas National Guard Military Allowances	7,359.46	---
Legislators	800,624.00	740,825.00
Pensions and Retirement Salaries and Wages:		
Classified and Classified Exempt	8,123.14	10,416.40
Unclassified	58,673.50	67,607.21
Other Employee Compensation:		
Work Improvement Suggestion Awards	0.00	69.38
Salary Advance	260.64	(1,263.90)
State Pension Fund Contributions:		
Public Employees Retirement System Contributions	18,840,995.73	18,234,498.29
Teachers Retirement Contributions KPERS	59,457.02	63,127.93
Educational Institutions Employees Retirement System Contributions	7,001,256.20	6,408,205.46
Educational Institutions Public Employees Retirement System Contributions (Prior Service Credits)	1,346,155.19	893,063.35
Educational Institutions TIAA-CREF Employees Group Life and Disability Insurance Contributions	836,819.72	767,229.95
Judges Retirement Fund Contributions	1,022,949.42	868,433.80
Correctional Officers Retirement Contributions	551,617.26	573,986.93
Police and Firemen's Retirement System Contributions - Highway Patrol	1,833,453.36	1,721,720.78
Police and Firemen's Retirement System Contributions - KBI	238,886.69	192,873.12
Other Employer Payroll Contributions:		
Federal O.A.S.D.H.I. Contributions	39,158,901.09	35,275,576.24
Federal Employees Group Health and Life Insurance	380,838.00	332,755.41
Federal Employees Civil Service Retirement Contributions	838,565.11	790,868.38
Group Health and Hospitalization Insurance	22,373,845.34	17,976,844.66
State Workers' Compensation Contributions	2,590,753.58	2,429,555.02
State Unemployment Compensation Tax	1,212,923.83	1,137,246.75
TOTAL SALARIES AND WAGES	751,971,601.87	700,553,511.16
CONTRACTUAL SERVICES		
Communications:		
Postage	7,790,809.42	6,745,099.53
Telephone Service, Local Vendor	7,938,519.98	7,596,047.87
Telephone and Telegraph, Long Distance (non-KANS-A-N), Vendor	274,519.24	281,162.15
Private Line Service, Vendor	5,455,929.45	4,461,022.17
Intergovernmental Telephone and Telegraph, Local, State	3,162,545.02	2,919,607.68
Intergovernmental Postage Payments	3,373,824.74	2,896,553.96
Intergovernmental Telephone & Telegraph, Commercial Long Distance-State	88,502.44	75,191.77
Intergovernmental Telephone & Telegraph, (KANS-A-N), State	5,315,467.56	4,579,362.52
Other Communication	174,845.86	125,173.40
Freight and Express:		
Freight	252,039.01	259,110.51
Moving of Agency Offices	84,197.83	71,442.88
Employees' Personal Effects, In-State	75,760.15	94,639.96
Employees' Personal Effects, Out-of-State	59,806.78	60,987.68
Package Delivery Service	451,889.52	355,229.10
Other Freight and Express	26,345.36	120,658.34
Printing and Advertising:		
Printing and Binding (Payments to State Facilities Only)	5,668,884.95	5,353,922.30
Duplicating, Blue-Printing and Reproducing	2,533,226.11	2,389,563.88
Advertising (Classified and Legal)	760,862.82	808,371.93
Other Vendor Printing and Binding	687,364.41	664,097.11
Rent:		
Rent of Reprographic Equipment	1,983,893.91	2,128,238.80
Rent of Space in Buildings	6,293,597.91	5,864,648.81
Rent of Equipment	1,089,702.50	1,075,073.96
Rent of Land	241,342.82	175,338.50
Rental of Computer Systems Equipment	2,463,987.02	2,612,661.81
Rental of Data Preparation Equipment	633,707.65	636,200.42
Rental of Data Processing Support Equipment and Software	1,004,470.98	944,786.89
Intergovernmental Rent of Space in Buildings	4,949,212.97	4,540,656.21
Other Rent	555,674.83	374,692.55
Repairing and Servicing:		
Passenger Cars	643,120.95	625,561.87
Other Self-Propelled Equipment	813,134.13	689,272.22
Machinery and Equipment (Except Self-Propelled) and Furniture and Fixtures	5,156,437.17	4,339,966.60
Buildings and Grounds	8,431,998.30	6,685,879.44
Highways and Bridges	1,166,537.68	11,867,711.96
Repairing and Servicing Data Processing Equipment and Software	3,011,946.58	2,361,158.79

* New expenditure classification for fiscal year 1982.

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

SCHEDULE "C-II"-Continued

	1982	1981
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Repairing and Servicing (Concluded):		
Other Repairing and Servicing	$ 438,920.59	$ 538,827.37
Travel and Subsistence:		
Private Car Mileage	4,207,687.68	3,782,208.42
Hire of Passenger Cars, Airplanes and Buses	354,298.29	446,111.59
State Car Expense	714,259.07	688,958.00
Motor Pool Vehicle Rental Charges	3,361,310.85	3,014,031.29
*Subsistence and Meals - IRS Reportable	1,891,480.69	---
Railroad, Airplane and Bus Fares (Including Pullman)	1,947,948.14	2,142,333.84
Subsistence (Including Lodging)	5,969,189.75	7,718,420.86
Non-Subsistence Items	857,932.80	875,322.29
Fees-Professional Services:		
Architects and Engineers	5,727,058.54	7,558,584.14
Attorneys and Lawyers	3,542,874.32	3,420,864.53
Physicians and Medical Associations	11,061,613.97	9,493,756.77
Hospitals and Nursing Homes	1,535,592.69	1,519,881.80
Advertising Agencies	8,943.00	69,440.88
Veterinarians	417,876.95	416,812.42
Lecturers, Speakers and Entertainers	829,908.51	741,980.29
Accountants and Auditors	741,664.50	766,823.09
Other Professional Fees	15,888,807.98	13,742,817.70
Fees-Other Services:		
Recruitment Expenses (Out-of-State Applicants	258,708.23	316,412.42
Honorariums	635,551.54	760,128.25
Data Processing Services	16,906,609.21	15,979,514.02
Recording Fees, Servicing Fees and Court Costs	253,344.20	219,478.38
Laboratory Fees	626,685.36	541,127.81
Tuition for Employees and Students	1,503,344.87	410,925.11
Boarding Home Payments (Care of Wards)	0.00	144.00
Maintenance and Tuition for Rehabilitation Clients	2,815,676.29	5,165,994.78
Other Fees	11,561,367.54	11,006,632.93
Utilities:		
Electricity	19,901,489.67	16,202,686.38
Natural Gas	11,706,904.26	8,525,039.82
Steam	798,164.65	533,323.86
Water	1,298,060.84	1,271,745.63
Sewage Charges	690,542.97	696,015.57
Solid Waste Charges	257,456.31	241,534.19
Other Utilities	934.71	11,160.16
Other Contractual Services:		
Dues, Memberships and Subscriptions	3,679,904.97	3,316,520.62
Laundry, Dry Cleaning and Towel Service	624,874.95	673,264.30
Ward and Prisoner Incentive Earnings	402,140.61	308,650.31
Recreation and Entertainment	2,008,478.34	1,919,356.55
Rewards, Premiums, Bounties and Employee Awards (Non-Cash)	101,280.52	107,232.53
Surety Bond and Insurance Premiums	5,443,039.99	9,396,385.71
Official Hospitality	117,695.19	100,891.63
Legislative Allowances	594,260.99	591,304.75
Other Contractual Services	9,455,651.53	9,442,357.04
TOTAL CONTRACTUAL SERVICES	233,753,642.11	229,454,095.60
COMMODITIES		
Clothing	1,412,331.26	1,152,620.03
Feed and Forage	1,385,735.88	1,300,088.29
Food for Human Consumption	11,122,792.73	11,210,053.62
Fuel (Other Than for Motor Vehicles)		
Fuel Oil, Diesel and Kerosene	23,295.61	47,743.15
Liquid Propane Gas and Butane	166,824.49	142,059.82
Other Fuel	125.77	838.22
Maintenance and Construction Materials, Supplies and Parts:		
Materials and Supplies for Buildings	4,109,935.43	3,790,046.15
Highway and Bridge Materials and Supplies	12,666,363.42	13,244,333.57
Computer System Parts	86,578.76	114,201.70
Other Maintenance Materials, Supplies and Parts	3,331,058.22	3,101,452.55
Motor Vehicle Parts, Supplies and Accessories		9,858.32
Gasoline	6,849,222.77	7,056,689.84
Diesel Fuel	1,326,865.11	1,071,778.07
Gasohol	131,727.34	546,950.00
Liquefied Petroleum, Butane, Natural Gas	77,204.44	70,670.41
Aircraft Fuel	251,916.56	230,807.27
Motor Oil	174,451.90	187,932.66
Other Parts, Supplies, and Accessories	3,280,949.62	3,462,935.29
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals	6,609,879.96	5,548,680.83
Other Professional and Scientific Supplies and Materials	21,364,700.92	19,479,618.11
Stationery and Office Supplies:		
Stationery and Office Supplies	7,074,940.83	7,045,019.72
Data Processing Supplies	1,564,378.35	1,476,978.27
Research Supplies and Materials	1,359,374.14	1,552,241.82
Other Supplies, Materials and Parts:		
Agricultural Supplies(Other Than Feed and Forage)Material and Parts	1,467,155.11	1,491,024.24
Household, Laundry and Kitchen Supplies and Materials	4,736,100.93	4,519,114.79

* New expenditure classification for fiscal year 1982, previously included under Subsistence (Including Lodging).

SCHEDULE "C-II"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts (Concluded)		
Power Plant Supplies	$ 760,429.96	$ 607,137.01
Recreation Supplies and Materials	196,606.41	186,211.94
Small Tools	397,026.46	372,835.75
Motor Vehicle License Tags, Etc. (For Resale)	1,549,009.11	560,563.28
Supplies Used in Manufacturing and Printing (For Resale)	5,987,179.30	5,654,227.51
Commodities Purchased For Resale To Using Departments	2,474,440.63	1,986,196.41
Other Supplies, Materials and Parts	731,535.38	764,611.52
TOTAL COMMODITIES	102,670,136.80	97,985,520.17
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery	771,761.26	582,939.73
Household, Laundry and Kitchen Equipment and Furniture	859,487.41	1,140,673.62
Office Furniture, Fixtures and Equipment	4,325,832.26	4,263,708.67
Professional and Scientific Equipment	7,651,468.96	9,005,686.84
Passenger Cars	3,579,300.57	3,388,200.14
Trucks and Other Self-Propelled Equipment	7,654,408.15	7,513,069.50
Road and Highway Machinery and Equipment	936,050.26	649,712.39
Shop and Plant Maintenance Equipment	756,441.19	1,328,842.66
Other Equipment, Machinery, Furniture and Fixtures	797,364.01	1,228,341.41
Livestock	985,967.67	932,249.85
Books and Library Material	3,427,772.58	2,969,006.68
Reprographinc Equipment	490,038.59	359,280.91
Computer Systems:		
Mini-Computer System Equipment	930,602.16	675,628.58
Computer Systems Equipment	4,021,002.03	3,241,122.26
Data Preparation Equipment	276,480.42	176,204.40
Data Processing Support Equipment	46,130.36	70,409.62
Computer Systems Software	284,805.26	209,884.56
Buildings and Improvements	29,759,117.96	31,454,706.22
Land and Interest in Land:		
Land and Interest in Land	14,363,035.81	11,189,281.36
Assessments for Improvements	1,708.60	39,308.04
Land Nonstructural Improvements	950,712.61	1,603,387.48
Highways and Bridges	135,860,108.61	208,796,620.15
Equipment Purchases for Non-State Use :		
Equipment Purchases for "AID" Contracts	46,778.50	7,711.21
Equipment Purchases for Rehabilitation Clients	83,854.88	245,443.81
Other Capital Outlay:		
Capital Outlay Items Purchased for Resale to Using Departments	601,818.57	419,122.28
TOTAL CAPITAL OUTLAY	219,462,048.68	291,490,442.37
GRANTS, CLAIMS AND SHARED REVENUE		
Federal Aid Payments:		
Federal Aid to Counties, Cities, Districts and Public Schools	75,359,924.96	88,826,455.46
Federal Aid to Qualified Non-State Organizations	29,714,863.18	30,489,889.42
Federal Aid to Other State Agencies	24,328,226.91	27,339,063.54
State Aid Payments:		
State Aid to Counties, Cities, Districts and Public Schools	541,445,973.55	498,934,003.71
Shared Revenue	89,022,311.79	84,722,628.47
School District Employees Retirement Contributions	35,075,940.13	35,899,800.81
Local City-County Sales Tax Payments	46,890,265.01	36,692,000.58
State Aid to Qualified Non-State Organizations	5,003,891.71	5,575,510.64
State Aid to Other State Agencies	210,503.25	245,693.78
Local City-County Transient Guest Tax Payments	2,049,199.18	970,095.75
Claims:		
Death Claims	14,689.96	18,711.48
Personal Injury Claims	18,863.69	19,333.35
Property Damage Claims	163,147.81	48,694.93
Workmen's Compensation Claims	6,093,860.91	5,355,974.49
Medical Malpractice Claims	2,991,410.65	1,096,223.00
Civil Rights Conciliation Claims	2,768.00	111.00
Other Claims	964,420.74	506,471.43
Employment Security Benefits	157,901,548.93	167,312,922.33
Retirement Annuities and Payments:		
Public Employees Retirement System Benefits-State Employees	12,303,504.23	11,001,884.06
Public Employees Retirement System Benefits-Non State Employees	7,460,250.62	6,578,405.27
Public Employees Retirement System School Retirement Benefits	9,287,220.50	9,783,130.70
Highway Patrol and KBI Retirement Benefits	4,390,488.21	4,096,171.66
Public Employees Retirement System-Police and Firemen Retirement Benefits-State Employees	1,013,026.06	733,142.51
Public Employees Retirement System-Police and Firemen Retirement Benefits-Non-State Employees	1,875,519.37	1,595,756.47
Public Employees Retirement System-Teacher Retirement Benefits-State Employees	188,335.22	185,512.34
Public Employees Retirement System-Teacher Retirement Benefits-Non-State Employees	21,662,034.29	19,324,198.58
Public Employees Retirement System Judges and Court Reporters Benefits	688,633.36	564,847.53

SCHEDULE "C-II"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING EXPENDITURES (Concluded)		
GRANTS, CLAIMS AND SHARED REVENUE (Concluded)		
State Special Grants:		
Direct State Welfare Assistance	$ 183,553,600.56	$ 180,863,989.68
Direct Federal Welfare Assistance	183,361,732.20	179,146,042.83
Hospital Residencies and Internships	1,049,820.61	1,025,880.00
Tuition Grants	4,114,885.00	4,152,344.00
Homestead Property Tax Relief Payments	9,278,367.41	9,386,321.28
Nutrition and Health Grants	5,026,800.75	4,846,276.64
Other State Special Grants	2,000.00	2,000.00
Scholarship Grants:		
Scholarships, Fellowships and Grants to Students (Taxable)	34,425.62	51,828.00
Trainee's Stipends-Sponsored Instructional Grants	1,579,733.20	1,639,674.86
Trainee's Travel Allowances-Sponsored Instructional Grants	18,038.74	18,108.32
Trainee's Enrollment Fees-Sponsored Instructional Grants	617,461.71	685,805.72
Trainee's Room and Board-Sponsored Instructional Grants	35,885.20	41,166.31
Scholarships, Fellowships and Grants to Students (Non-Taxable)	17,302,976.21	18,296,954.27
Training, Travel and Subsistence Allowances-Federal:		
Employment Security Benefits	68,196.00	172,743.00
WIN Payments for Client Related Activities	44,678.16	98,050.74
Other Grants, Claims and Shared Revenue:		
Losses from Monetary Transactions	881.65	845.86
Other Grants, Claims and Shared Revenue	1,664,277.37	865,408.49
TOTAL GRANTS, CLAIMS AND SHARED REVENUE	1,483,874,582.61	1,439,210,073.29
DEBT SERVICE		
Interest and Service Charges on Institutional or Departmental Debt	17,677,226.45	18,305,823.04
GROSS OPERATING EXPENDITURES	2,809,409,238.52	2,776,999,465.63
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Repayment of Principal on Institutional or Departmental Debt	14,922,343.98	14,466,996.25
NON-EXPENSE ITEMS		
Investments-Kansas Public Employees Retirement System:		
Securities Purchased by KPERS	4,040,525,319.25	1,325,252,394.45
Bond Purchases and Swaps by KPERS:		
Bonds Purchased (Face)	877,812,239.65	330,331,224.92
Premium on Bonds	202,841.40	(326,316.14)
Discount on Bonds	(23,624,122.68)	(17,127,996.00)
Deferred Gain on Bond Swaps	(627,656.56)	(56,232.59)
Deferred Loss on Bond Swaps	2,363,428.38	2,342,649.55
Small Business Administration Loan Purchases by KPERS	395,994.60	720,271.81
*Mortgage Purchases by KPERS	14,628,467.18	---
Accrued Interest Purchased on KPERS Investments	1,105,941.30	3,388,452.96
*KPERS Payables	(39,262,067.26)	---
KPERS Investment Clearing	(4,873,520,385.34)	(1,641,135,996.00)
Total Investments-Kansas Public Employees Retirement System	0.00	3,388,452.96
Investments-Other State Agencies:		
Principal and Premiums	39,597,199.91	34,140,345.85
Accrued Interest Purchased	69,240.64	56,432.99
Total Investments-Other State Agencies	39,666,440.55	34,196,778.84
Refunds:		
Reimbursements	140,030,908.74	103,987,927.14
Food Sales Tax Refunds	1,714,040.00	1,898,344.00
Return of Pension or Retirement Savings	21,160,568.77	15,754,593.18
Return of Unexpended Federal Grants to Federal Agencies	839,364.07	16,821,853.86
Total Refunds	163,744,881.58	138,462,718.18
Transfers:		
Transfers by Disbursement	38,421,394.93	42,147,182.19
Transfers from Payroll Clearing Fund	297,817,518.95	269,800,274.35
Demand Transfers of Revenue	126,299,669.95	108,421,972.92
Total Transfers	462,538,583.83	420,369,429.46
Advances and Other Non-Expense Items:		
Advances	29,247,833.00	(11,443,276.41)
Investment Advances-Kansas Public Employees Retirement System	248,873,806.82	249,391,088.00
National Direct Student Loans	4,802,289.00	5,353,247.00
Health Professions Student Loans	527,595.00	482,790.00
Rural Medical Forgiveable Loans	360,000.00	288,000.00
Other Student Loans	0.00	3,372.00
Kansas Fiscal Agency Disbursements	192,182,090.51	180,006,688.68
Taxes Remitted	366,496,710.63	364,185,661.94

* New expenditure classification for fiscal year 1982.

SCHEDULE "C-II"-Concluded

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
NON-OPERATING EXPENDITURES (Concluded)		
NON-EXPENSE ITEMS (Concluded)		
Advances and Other Non-Expense Items (Concluded):		
Remittance of TIAA-CREF Premiums	$ 19,665,232.31	$ 17,568,266.54
Remittances of Health Insurance Premiums	36,739,516.78	28,299,894.67
Warrants Issued from Payroll Clearing Fund	452,008,427.08	428,092,479.47
Other Non-Expense Items	14,819,847.67	10,524,241.09
Total Advances and Other Non-Expense Items	1,365,723,348.80	1,272,752,462.98
GROSS NON-OPERATING EXPENDITURES	2,046,595,598.74	1,883,636,838.67
GROSS EXPENDITURES	$4,856,004,837.26	$4,660,636,304.30

SECTION II

GENERAL FUND

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General Fund

All revenues coming into the state treasury not specifically authorized by the constitution or by statute to be placed in a separate fund, and not given or paid over to the State Treasurer in trust for a particular purpose shall constitute the General Fund of the state. All legislative appropriations which do not designate a specific fund from which they are to be paid shall be considered to be proper charges against the General Fund of the state.

EXHIBIT "A"

GENERAL FUND
Comparative Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$115,161,199.26	$173,830,946.28
Cash in Agencies Imprest Funds	305,860.00	303,860.00
TOTAL RECOGNIZED ASSETS	$115,467,059.26	$174,134,806.28
LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 10,383,583.58	$ 10,159,637.15
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1982	11,291,014.69	---
Fiscal Year Ending June 30, 1981	727,098.94	10,215,509.84
Fiscal Year Ending June 30, 1980	330,069.16	1,149,333.14
Fiscal Year Ending June 30, 1979	15,823.23	152,561.02
Fiscal Year Ending June 30, 1978	10,369.38	18,811.30
Fiscal Year Ending June 30, 1977	503.15	1,954.55
Fiscal Year Ending June 30, 1976	0.00	0.00
Fiscal Year Ending June 30, 1975	1,000.00	1,000.00
Fiscal Year Ending June 30, 1974	929.00	28,732.65
Fiscal Year Ending June 30, 1973	3,621.00	3,621.00
Fiscal Year Ending June 30, 1972	4,500.00	4,500.00
Total Unliquidated Encumbrances	12,384,928.55	11,576,023.50
Unencumbered Balance of Appropriations Reappropriated	12,469,151.81	12,561,789.73
Total Other Obligations	24,854,080.36	24,137,813.23
AVAILABLE BALANCES		
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1982 to June 30, 1983	79,923,535.32	
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1981 to June 30, 1982		139,533,495.90
Agencies' Imprest Funds	305,860.00	303,860.00
Total Available Balances	80,229,395.32	139,837,355.90
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$115,467,059.26	$174,134,806.28

SCHEDULE "A-I"

GENERAL FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1982		1981	
Unencumbered Cash Balances Available for Appropriations at Beginning of Year	$ 139,533,495.90		$ 161,773,562.89	
Add Prior Fiscal Year's Appropriations Reappropriated	12,561,789.73		21,514,710.14	
Add Differences Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances	856,154.77		1,257,260.42	
Adjusted Unencumbered Cash Balance at Beginning of Year		$ 152,951,440.40		$184,545,533.45
Difference Between Current Year Revenue and Current Year Charges				
Current Year Revenue	1,273,029,983.03		1,226,531,974.73	
Current Year Charges:				
Expenditures	1,205,624,006.53		1,150,160,826.03	
Demand Transfers	126,299,669.95		108,421,972.92	
Total Expenditures and Demand Transfers	1,331,923,676.48		1,258,582,798.95	
Less Expenditures Chargeable to Prior Years' Encumbrances	9,625,954.87		9,816,086.24	
Expenditures Chargeable to Current Year's Appropriations	1,322,297,721.61		1,248,766,712.71	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	11,291,014.69		10,215,509.84	
Current Year Charges Against Current Year Appropriations	1,333,588,736.30		1,258,982,222.55	
Deduct Excess of Current Year Charges Over Current Year Revenue		60,558,753.27		32,450,247.82
Unencumbered Cash Balance, June 30		92,392,687.13		152,095,285.63
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	1,215,732,920.00		1,152,464,796.25	
Demand Transfers	126,299,669.95		108,421,972.92	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	12,561,789.73		21,514,710.14	
Subtotal	1,354,594,379.68		1,282,401,479.31	
Add Adjustments to Preceding Fiscal Year's Reappropriations	8,968.33		19,658.09	
Total Appropriations and Reappropriations (Adjusted) and Demand Transfers	1,354,603,348.01		1,282,421,137.40	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	856,154.77		1,257,260.42	
Total	1,355,459,502.78		1,283,678,397.82	
Less Charges Against Current Appropriations	1,333,588,736.30		1,258,982,222.55	
Unencumbered Balance of Appropriations	21,870,766.48		24,696,175.27	
Less Appropriations Lapsed by Legislative Session	9,401,614.67		12,134,385.54	
Unencumbered Balance of Appropriations Reappropriated		12,469,151.81		12,561,789.73
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$ 79,923,535.32		$139,533,495.90

EXHIBIT "B"

GENERAL FUND
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

AMOUNTS AVAILABLE FOR EXPENDITURES		
Unencumbered Cash Balance at July 1, 1981	$ 152,095,285.63	
Encumbrances Outstanding at July 1, 1981	11,576,023.50	
Subtotal	163,671,309.13	
Revenue Fiscal Year 1982	1,273,029,983.03	
TOTAL AVAILABLE		$1,436,701,292.16
AMOUNTS EXPENDED AND ENCUMBERED		
Expenditures Fiscal Year 1982	1,331,923,676.48	
Encumbrances Outstanding at June 30, 1982		
Firm Obligations	12,384,928.55	
Contingent Obligations	0.00	
TOTAL EXPENDED AND ENCUMBERED		1,344,308,605.03
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982		$ 92,392,687.13*

* This amount does not take into consideration $12,469,151.81 of reappropriated balance of appropriations at June 30, 1982. This amount does not include the agencies imprest funds held in local bank accounts in the amount of $305,860.00.

EXHIBIT "C"

GENERAL FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
Taxes	$1,193,126,767.69	$1,149,590,904.47
Agency Earnings	7,422,397.06	6,885,053.26
Revenue From the Use of Money and Property	68,619,398.85	64,960,644.51
Gifts, Donations and Grants	342,050.44	613,813.97
Other Operating Revenue	13,180,407.10	8,659,795.82
GROSS OPERATING REVENUE	1,282,691,021.14	1,230,710,212.03
OPERATING EXPENDITURES		
Salaries and Wages	406,397,819.94	376,301,619.79
Contractual Services	82,575,597.09	76,683,034.55
Commodities	15,996,435.58	15,027,330.63
Capital Outlay	9,390,504.04	11,762,818.14
Grants, Claims, Shared Revenue and Debt Service	685,776,644.24	662,182,347.18
GROSS OPERATING EXPENDITURES	1,200,137,000.89	1,141,957,150.29
Excess of Operating Revenue Over Operating Expenditures	82,554,020.25	88,753,061.74
NON-OPERATING REVENUE		
Receipts from Conversion of Assets	20,630.48	6,007.50
Reimbursements and Refunds	2,362,913.81(a)	9,483,210.68
Transfers	(12,112,302.94)	(14,080,453.10)
Other Non-Operating Receipts	67,720.54	412,997.62
GROSS NON-OPERATING REVENUE	(9,661,038.11)	(4,178,237.30)
NON-OPERATING EXPENDITURES		
Debt Service	0.00	0.00
Advances	2,713.48	2,582.55
Demand Transfers of Revenue	126,299,669.95	108,421,972.92
Transfers by Disbursements	5,124,288.00	7,913,430.00
Other Non-Operating Expenditures	360,004.16	287,663.19
GROSS NON-OPERATING EXPENDITURES	131,786,675.59	116,625,648.66
Excess of Non-Operating Expenditures Over Non-Operating Revenue	141,447,713.70	120,803,885.96
EXCESS OF EXPENDITURES OVER REVENUE	$ 58,893,693.45	$ 32,050,824.22

(a) The reduction in this category is primarily due to the termination of reimbursements by the counties for a share of the costs related to non-judicial district court personnel per K.S.A. 20-362.

SCHEDULE "C-I"

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
TAXES		
Property Taxes		
Intangible Tax	$ 0.00	$ 4,075.06
Motor Carrier (Rolling Stock)	4,985,323.86	5,491,486.55
Income and Inheritance Taxes		
Income--Corporations	146,823,052.62	161,967,708.63
Income--Individuals	417,934,060.75	387,057,395.50
Income--Financial Institutions	15,542,791.71	14,989,083.84
Income--Domestic Insurance Company	634,002.43	621,181.94
Inheritance	31,554,768.69	28,903,096.19
Sales, Use, Ownership and Other Excise Taxes		
State Sales Tax	407,616,573.77	388,972,639.60
State Consumer's Compensating Tax	30,795,632.06	29,735,355.40
State Retailer's Compensating Tax	32,349,221.12	30,504,508.47
Cigarette Tax	32,838,486.88	33,012,199.36
Cereal Malt Beverage	5,077,492.54	5,123,735.51
Liquor Enforcement	8,772,160.89	8,149,996.03
Liquor Gallonage Tax	12,046,775.32	11,588,912.58
Tobacco Products	1,028,529.16	939,397.56
Corporation Franchise Tax	6,962,300.86	6,393,260.65
Wheat	200,000.00	200,000.00
Gross Receipts Taxes		
Car Companies and Owners	755,684.54	700,953.34
Insurance Companies		
Insurance Premiums (Foreign)	30,652,215.54	29,004,533.32
Insurance Premiums (State Fire Marshal)	198,577.01	199,861.40
Insurance Premiums (Domestic)	4,903,632.83	4,557,013.31
Insurance Premiums (Retaliatory)	1,133,588.85	1,191,347.31
Bingo Tax	250,557.60	230,966.08
Transient Guest Tax	43,007.04	30,053.06
Motor Vehicle Dealer's Tax	24,710.39	19,373.42
Other Gross Receipts Taxes	3,621.23	2,670.36
TOTAL TAXES	1,193,126,767.69	1,149,590,904.47
AGENCY EARNINGS		
Services Charges		
Charges for Inspection, Supervision, Examination and Audits		
Bank Commissioner	200,000.00	200,000.00
Board of Barber Examiners	3,655.00	3,694.00
Corporation Commission	401,922.55	402,010.07
State Department of Credit Unions	67,264.37	58,213.48
Department of Health and Environment	241,956.96	269,316.14
Department of Human Resources	14,060.32	215,475.27
Consumer Credit Commissioner	3,352.00	1,785.00
Department of Revenue	165,115.59	150,032.58
Savings and Loan Department	51,482.69	43,389.83
Secretary of State	150.00	100.00
Charges for Technical and Skilled Services Other Than Inspectional		
Department of Administration	7,727.04	5,960.68
Fire Marshal	0.00	38.00
Grain Inspection Department	193,920.89	195,030.50
Department of Health and Environment	182,196.27	177,394.87
Department of Revenue	599.00	0.00
Charges for Services in Connection with Corporate, Insurance and Other Organizations		
Corporation Commission	3,658.00	6,982.00
Insurance Department	221,953.31	194,381.89
Secretary of State	547,635.58	543,100.61
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices		
Adjutant General	2.12	0.00
Attorney General	13.50	13.90
Bank Commissioner	391.00	824.00
Behavioral Sciences Regulatory Board	22.30	0.00
Department of Administration	201.13	302.01
Department of Health and Environment	197,980.54	186,591.68
Department of Transportation	435.47	563.10
State Historical Society	1,246.15	1,417.81
Department of Human Resources	298.50	143.50
Insurance Department	12,206.00	11,299.60
Legislature	18,850.35	17,966.97
Board of Nursing	5,548.60	1,670.00
Board of Pharmacy	400.00	488.05
Department of Revenue	72,281.43	76,282.68
Savings and Loan Department	141.00	177.00
Secretary of State	384,451.49	272,617.70
Board of Technical Professions	10.00	.40
State Treasurer	153.45	215.65
Charges for Education and Libraries		
Department of Health and Environment	26.00	53.00
Care and Hospitalization of Persons		
Kansas Correctional Institution for Women	62,910.00	46,344.71
Other Service Charges		
Commission on Civil Rights	52.76	84.96
Behavioral Sciences Regulatory Board	5,016.60	0.00
Department of Health and Environment	3,801.85	2,189.16
Historical Society	3,968.91	4,018.50
State Penitentiary	12,474.80	7,015.12

SCHEDULE "C-I"-Continued

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Continued)		
Service Charges (Concluded)		
Board of Regents	$ 21.55	$ 0.00
Savings and Loan Department	0.00	30.00
Judicial Branch	30,130.00	19,875.00
Total Service Charges	3,119,685.07	3,117,089.42
Licenses, Permits and Registrations		
Occupational Permits, Registrations and Licenses (Business)		
Board of Abstracters' Examiners	2,026.00	2,453.55
Board of Accountancy	30,373.80	28,685.70
Attorney General	9,990.00	9,620.00
Board of Barber Examiners	15,062.15	14,829.45
Behavioral Sciences Regulatory Board	26,629.20	6,588.38
State Board of Healing Arts	68,381.17	64,453.53
Board of Registration for Cosmetologists	39,664.60	31,647.80
Dental Board	29,437.80	28,488.40
Department of Administration	283.00	6.00
Board of Embalming	20,290.50	10,320.70
Board of Hearing Aid Dispensors Examiners	837.00	1,455.00
Insurance Department	94,780.00	88,770.00
Board of Nursing	79,994.00	77,973.40
Board of Optometry Examiners	5,701.50	5,700.30
Board of Pharmacy	17,881.40	19,321.00
Real Estate Commission	67,163.16	84,892.61
Savings and Loan Department	0.00	6.00
Secretary of State	6,109.00	5,889.00
Department of Social and Rehabilitation Services	260.00	205.00
Board of Technical Professions	41,545.65	40,625.35
Judicial Branch	6,615.00	4,605.00
Board of Veterinary Examiners	7,981.00	5,158.00
To Engage in Business		
Behavioral Sciences Regulatory Board	0.00	1.60
Corporation Commission	148,885.82	348,619.70
Board of Registration for Cosmetologists	8,573.70	9,487.80
Grain Inspection Department	6,079.11	4,969.50
Department of Health and Environment	191,800.47	172,014.00
Department of Human Resources	1,311.60	1,287.52
Insurance Department	1,052,568.00	907,187.50
Consumer Credit Commission	63,138.43	66,893.54
Board of Pharmacy	20,817.00	20,366.60
Department of Revenue	824,664.06	757,356.93
Savings and Loan Department	160.00	240.00
Secretary of State	7,545.00	3,905.00
Kansas Water Office	200.00	200.00
Bingo License Application Fees		
Department of Revenue	17,900.00	19,025.00
Other Occupational Licenses, Permits, and Regulations		
Corporation Commission	183.00	90.00
Department of Health and Environment	15,628.91	17,295.02
Non-Occupational Permits, Registrations and Licenses		
Board of Agriculture	50,890.00	75,240.00
Department of Revenue	20,777.80	2,562.00
Total Licenses, Permits and Registrations	3,002,128.83	2,938,435.88
Sale of Commodities		
State Printed Matter and Publications		
Attorney General	1,369.00	1,935.00
Department of Administration	12.40	441.40
Insurance Department	20,328.00	19,840.00
Legislature	1,089.95	738.80
Department of Revenue	207.00	246.00
Savings and Loan Department	7.02	19.17
Secretary of State	305,184.95	249,223.94
Mental Health and Retardation	.50	0.00
Judicial Branch	4,273.14	4,082.48
Salvage, Scrap, Obsolete and Condemned Materials		
Department of Administration	241.73	3.90
State Treasurer	26.75	0.00
Usable Condemned Equipment		
Department of Administration	500.00	301.00
Legislature	9,525.00	0.00
Department of Corrections	0.00	291.68
Sale of Meals and Processed Foods		
Department of Corrections	411.05	32.20
Other Sundry Articles and Commodities		
Adjutant General	107.32	55.37
State Historical Society	17.50	0.00

SCHEDULE "C-I"-Concluded

GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE (Concluded)		
AGENCY EARNINGS (Concluded)		
Sale of Commodities (Concluded)		
Kansas Water Office	$ 798,896.25	$ 449,946.05
Total Sale of Commodities	1,142,197.56	727,156.99
Grain Marketing Assessments		
Corn Marketing Assessment		
Board of Agriculture	36,741.84	29,178.82
Grain Sorghum Marketing Assessment		
Board of Agriculture	75,978.55	46,610.67
Soybean Marketing Assessment		
Board of Agriculture	45,665.21	26,581.48
Total Grain Marketing Assessments	158,385.60	102,370.97
TOTAL AGENCY EARNINGS	7,422,397.06	6,885,053.26
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Interest, Dividends, Premiums and Discounts		
*Interest on State Treasury Deposits	57,963,747.69	55,272,414.80
*Interest on State Treasury Investments	10,067,948.02	8,849,810.67
*Interest on State Agency Investments	30,663.62	30,564.46
Other Interest, Dividends, Premiums and Discounts	6,848.36	3,186.32
Rents and Royalties		
Unimproved Land	0.00	178,960.00
Real Estate and Buildings	1.00	1.00
Halls and Rooms in State Buildings	30,700.81	32,007.24
Oil, Gas, Mineral and Sand Royalties	515,763.96	591,379.43
Other Rents and Royalties	3,725.39	2,320.59
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY	68,619,398.85	64,960,644.51
GIFTS, DONATIONS AND GRANTS		
Federal Grants	342,025.70	613,813.97
Other Grants and Gifts	24.74	0.00
TOTAL GIFTS, DONATIONS AND GRANTS	342,050.44	613,813.97
OTHER REVENUE		
*Workers Compensation Division Assessments	199,930.42	---
Judges Retirement Fees	67,557.00	516,210.87
Court Reporters Retirement Fees	60,467.25	58,189.11
*District Court Clerks Fees	4,370,520.41	---
Fines, Penalties and Forfeitures - District Courts	7,210,484.38	6,549,926.97
Investment Income on District Court Accounts	171,246.02	140,218.22
Other Fines, Penalties and Forfeitures	292,077.75	155,526.33
Unclaimed Property Receipts	602,355.94	967,429.59
Other Revenue	205,767.93	272,294.73
TOTAL OTHER REVENUE	13,180,407.10	8,659,795.82
GROSS OPERATING REVENUE	1,282,691,021.14	1,230,710,212.03
NON-OPERATING REVENUE		
RECEIPTS FROM CONVERSION OF ASSETS		
Sale of Land, Buildings and Other Real Estate	5,630.48	663.73
Insurance Reimbursements	15,000.00	5,343.77
TOTAL RECEIPTS FROM CONVERSION OF ASSETS	20,630.48	6,007.50
REIMBURSEMENTS AND REFUNDS		
Recovery of Expenditures	0.00	9,206,675.38
*Recovery of Current Fiscal Year Expenditures	1,880,937.72	---
Refund of Advances	17,105.09	76,619.95
Other Reimbursements and Refunds	464,871.00	199,915.35
TOTAL REIMBURSEMENTS AND REFUNDS	2,362,913.81	9,483,210.68
TRANSFERS (See Schedule "C-III" for Details)	(12,112,302.94)	(14,080,453.10)
OTHER NON-REVENUE RECEIPTS	0.00	412,997.62
*Recovery of Prior Fiscal Year Expenditures	67,206.71	---
*Other Non-Revenue Receipts	513.83	---
TOTAL OTHER NON-REVENUE RECEIPTS	67,720.54	412,997.62
GROSS NON-OPERATING REVENUE	(9,661,038.11)	(4,178,237.30)
GROSS REVENUE	$1,273,029,983.03	$1,226,531,974.73

* New revenue classification for fiscal year 1982. Fiscal year 1981 has been adjusted accordingly for comparison where applicable.

SCHEDULE "C-II"

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified Employees	$ 178,718,932.19	$ 168,912,471.82
Unclassified Employees	161,330,907.87	147,809,236.66
Student Employees	12,690,318.00	11,819,248.34
Patient Employees	26,324.21	25,449.88
Special Payments:		
Kansas National Guard Service Pay	27,409.80	42,916.70
*Kansas National Guard Military Allowances	6,381.40	---
Legislators	800,624.00	740,195.00
Pensions and Retirement Salaries and Wages:		
Classified and Classified Exempt	7,913.47	7,715.93
Unclassified	29,081.34	33,751.90
Other Employee Compensation:		
Salary Advances	260.60	(556.85)
State Pension Fund Contributions:		
Public Employees Retirement System Contributions	9,225,636.11	9,047,277.67
Teachers Retirement Contributions KPERS	34,745.12	33,963.77
Educational Institutions Employees Retirement System Contributions	4,832,107.68	4,397,782.91
Educational Institutions Public Employees Retirement System Contributions (Prior Service Credits)	926,793.49	610,776.86
Educational Institutions TIAA-CREF Employees Group Life and Disability Insurance Contributions	576,625.37	525,907.90
Judges Retirement Fund Contributions	1,027,349.42	868,433.80
Correctional Officers Retirement Contributions	521,124.24	546,924.51
Police and Firemen's Retirement System Contributions - KBI	238,886.69	192,873.12
Other Employer Payroll Contributions:		
Federal OASDHI Contributions	21,413,786.82	19,139,111.75
Group Health and Hospitalization Insurance	11,894,081.41	9,621,674.15
State Workers' Compensation Contributions	1,407,452.86	1,312,895.78
State Unemployment Compensation Tax	656,377.85	613,568.19
TOTAL SALARIES AND WAGES	406,397,819.94	376,301,619.79
CONTRACTUAL SERVICES		
Communications:		
Postage	2,105,342.23	1,818,861.01
Telephone Service, Local, Vendor	1,632,793.56	2,160,403.89
Telephone and Telegraph, Long Distance (Non-KANS-A-N), Vendor	51,492.42	77,899.93
Private Line Service, Vendor	405,225.00	176,496.00
Intergovernmental Telephone and Telegraph, Local, State	1,571,764.85	1,455,868.01
Intergovernmental Postage Payments	1,372,808.34	1,462,221.64
Intergovernmental Telephone and Telegraph, Commercial Long Distance - State	46,062.06	31,526.01
Intergovernmental Telephone and Telegraph, (KANS-A-N), State	1,946,126.42	1,857,384.87
Other Communications	77,172.13	50,007.74
Freight and Express:		
Freight	47,884.51	38,455.52
Moving of Agency Offices	17,908.34	25,263.52
Employees' Personal Effects, In-State	15,512.89	16,320.98
Employees' Personal Effects, Out-of-State	21,562.63	8,851.05
Package Delivery Services	176,903.99	130,213.22
Other Freight and Express	5,013.42	64,716.26
Printing and Advertising:		
Printing and Binding (Payments to State Facilities Only)	2,728,983.87	2,771,671.04
Duplicating, Blue-Printing and Reproducing	808,978.42	1,021,827.61
Advertising (Classified and Legal)	144,281.15	293,333.53
Other Vendor Printing and Binding	84,694.26	130,020.22
Rent:		
Rent of Reprographic Equipment	638,482.53	700,727.92
Rent of Space in Buildings	2,445,825.47	2,340,395.68
Rent of Equipment	401,736.85	390,821.64
Rent of Land	111,425.28	114,608.11
Rental of Computer System Equipment	242,811.20	378,329.98
Rental of Data Preparation Equipment	109,021.96	204,488.06
Rental of Data Processing Support Equipment and Software	95,249.71	109,087.16
Intergovernmental Rent of Space in Buildings	2,877,201.87	2,648,784.96
Other Rent	85,125.84	107,581.77
Repairing and Servicing:		
Passenger Cars	89,035.65	83,088.60
Other Self-Propelled Equipment	153,752.00	111,077.08
Machinery and Equipment (Except Self-Propelled) and Furniture and Fixtures	1,359,595.74	1,459,790.31
Buildings and Grounds	1,672,157.89	2,471,200.28
Data Processing Equipment and Software	210,960.92	181,530.71
Other Repairing and Servicing	141,067.17	182,012.92

* New expenditure classification for fiscal year 1982.

SCHEDULE "C-II"-Continued

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Travel and Subsistence:		
Private Car Mileage	$ 1,613,760.89	$ 1,444,022.20
Hire of Passenger Cars, Airplanes and Buses	140,573.62	206,286.16
State Car Expense	186,029.17	230,966.28
Motor Pool Vehicle Rental Charges	1,378,499.64	1,185,684.97
*Subsistence and Meals - IRS Reportable	1,890,278.68	---
Railroad, Airplane and Bus Fares (Including Pullman)	485,341.76	521,935.96
Subsistence (Including Lodging)	921,725.93	2,647,106.02
Nonsubsistence Items	306,182.68	278,840.16
Fees-Professional Services:		
Architects and Engineers	307,818.82	903,027.45
Attorneys and Lawyers	2,064,085.06	2,453,160.69
Physicians and Medical Associations	569,375.65	558,560.68
Hospitals and Nursing Homes	882,883.13	767,687.21
Advertising Agencies	0.00	0.00
Veterinarians	67,698.19	83,217.10
Lecturers, Speakers and Entertainers	48,308.15	97,166.64
Accountants and Auditors	83,416.92	51,193.97
Other Professional Fees	6,182,314.91	4,621,993.02
Fees-Other Services:		
Recruitment Expenses (Out-of-State Applicants)	125,034.10	198,036.96
Honorariums	83,635.80	109,429.55
Data Processing Services	5,869,935.52	6,037,882.16
Recording Fees, Servicing Fees and Court Costs	153,494.64	113,435.78
Laboratory Fees	139,040.35	146,283.74
Tuition for Employees and Students	1,310,725.43	53,959.07
Maintenance and Tuition for Rehabilitation Clients	390,665.38	759,459.29
Other Fees	3,493,893.94	3,306,990.36
Utilities:		
Electricity	13,251,550.67	10,314,207.08
Natural Gas	8,791,599.96	6,554,194.20
Steam	266,761.99	218,842.98
Water	716,057.36	769,474.10
Sewage Charges	424,501.88	456,930.44
Solid Waste Charges	172,376.24	136,013.22
Other Utilities	512.56	1,185.57
Other Contractual Services:		
Dues, Memberships and Subscriptions	1,633,010.65	1,835,981.90
Laundry, Dry Cleaning and Towel Service	87,216.70	96,005.87
Ward and Prisoner Incentive Earnings	400,480.61	308,149.81
Recreation and Entertainment	11 257.18	13,684.05
Rewards, Premiums, Bounties and Employee Awards (Non-Cash)	60.03	129.00
Surety Bond and Insurance Premiums	447,327.95	519,502.81
Official Hospitality	99,761.77	84,891.34
Legislative Allowances	593,577.44	591,137.69
Other Contractual Services	3,090,865.12	2,931,491.84
TOTAL CONTRACTUAL SERVICES	82,575,597.09	76,683,034.55
COMMODITIES		
Clothing	639,603.78	408,356.55
Feed and Forage	187,159.61	80,055.33
Food and Human Consumption	4,022,842.06	3,533,671.21
Fuel (Other than for Motor Vehicle):		
Fuel, Oil, Diesel and Kerosene	19,224.79	43,379.71
Liquid Propane Gas and Butane	47,455.66	35,594.78
Other Fuel	27.26	40.85
Maintenance and Construction Materials, Supplies and Parts:		
Materials and Supplies for Buildings	1,257,977.25	1,024,639.64
Highway and Bridge Materials and Supplies	629.38	1,001.74
Computer System Parts	13,662.13	15,416.65
Other Maintenance Materials, Supplies and Parts	800,810.61	835,839.61
Motor Vehicle Parts, Supplies and Accessories:		
Gasoline	624,021.16	619,440.17
Diesel Fuel	23,403.97	14,228.32
Gasohol	8,934.42	40,886.23
Liquefied Petroleum, Butane, Natural Gas	246.01	37.03
Aircraft Fuel	103,364.79	94,426.82
Motor Oil	21,902.66	19,338.14
Other Parts, Supplies and Accessories	179,978.95	160,595.49
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals	950,640.39	778,365.94
Other Professional and Scientific Supplies and Materials	1,936,598.79	2,163,827.75
Stationery, Office and Data Processing Supplies:		
Stationery and Office Supplies	2,563,186.61	2,742,801.28
Data Processing Supplies	308,825.77	276,441.97
Research Supplies and Materials	7,810.35	25,656.38

* New expenditure classification for fiscal year 1982, previously included under Subsistence (Including Lodging).

SCHEDULE "C-II"-Continued

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts:		
Agricultural Supplies (Other than Feed and Forage), Materials and Parts	$ 258,801.03	$ 315,445.41
Household, Laundry and Kitchen Supplies and Materials	1,382,112.31	1,282,639.17
Power Plant Supplies	245,066.01	177,924.73
Recreation Supplies and Materials	93,568.99	102,537.15
Small Tools	119,444.58	97,173.49
Commodities Purchased for Resale to Using Departments	(32,041.08)(a)	11,384.11
Other Supplies, Materials and Parts	211,177.34	126,184.98
TOTAL COMMODITIES	15,996,435.58	15,027,330.63
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery	258,578.70	218,462.56
Household, Laundry and Kitchen Equipment and Furniture	287,349.55	179,341.67
Office Furniture, Fixtures and Equipment	1,474,[illegible]2.46	1,554,788.44
Professional and Scientific Equipment	1,219,142.17	1,620,685.89
Passenger Cars	188,137.08	325,045.69
Trucks and Other Self-Propelled Equipment	241,888.56	517,633.98
Road and Highway Machinery and Equipment	7,100.00	1,348.25
Shop and Plant Maintenance Equipment	132,667.26	348,299.90
Other Equipment, Machinery, Furniture and Fixtures	120,550.44	137,318.41
Livestock	11,473.32	16,182.02
Books and Library Materials	750,105.03	914,296.73
Reprographic Equipment	77,653.86	52,521.58
Computer Systems:		
Mini-Computer Systems Equipment	192,899.16	148,795.49
Computer System Equipment	415,924.06	344,308.72
Data Preparation Equipment	73,369.19	38,816.55
Data Processing Support Equipment	15,272.34	9,513.81
Computer Systems Software	5,534.07	18,563.95
Buildings and Improvements	3,408,936.71	4,828,773.92
Land and Interest in Land:		
Land and Interest in Land	382,844.00	72,881.00
Assessments for Improvements	1,708.60	17,438.42
Land Nonstructural Improvements	157,586.75	366,032.27
Equipment Purchases for Non-State Use:		
Equipment Purchases for Rehabilitation Clients	14,244.57	31,768.89
Capital Outlay Items Purchased for Resale to Using Departments	3,326.16	0.00
TOTAL CAPITAL OUTLAY	9,390,504.04	11,762,818.14
GRANTS, CLAIMS AND SHARED REVENUE		
State Aid Payments:		
State Aid to Counties, Cities, Districts and Public Schools	459,615,076.48	431,457,290.91
School District Employees Retirement Contributions	35,075,940.13	35,899,800.81
State Aid to Qualified Non-State Organizations	3,241,480.03	3,675,379.22
State Aid to Other State Agencies	191,389.07	224,417.78
Claims:		
Death Claims	14,689.96	13,900.96
Personal Injury Claims	16,363.69	16,166.71
Property Damage Claims	3,322.35	6,538.65
Civil Rights Conciliation Claims	0.00	111.00
Other Claims	441,896.97	266,556.06
Retirement Annuities and Payments:		
KTERS School Retirement Benefits	404,900.00	404,900.00
Special State Grants:		
Direct State Welfare Assistance	177,153,508.53	171,205,227.97
Hospital Residencies and Internships	1,049,820.61	1,025,880.00
Tuition Grants	3,347,885.00	3,472,677.50
Homestead Property Tax Relief	(4,614.16)(b)	9,386,737.08
Other State Special Grants	2,000.00	2,000.00
Scholarship Grants:		
Scholarships, Fellowships and Grants to Students	4,309,964.50	4,266,069.19
Other Grants, Claims and Shared Revenue:		
Losses From Monetary Transactions	158.28	198.23
Other Grants, Claims and Shared Revenue	912,862.80	858,495.11
TOTAL GRANTS, CLAIMS AND SHARED REVENUE	$ 685,776,644.24	$ 662,182,347.18

(a) This credit is due to the reclassification during this fiscal year of expenditures made in preceeding fiscal years.

(b) This credit is due to cancelled warrants from the preceeding fiscal year. Payments for fiscal year 1982 were made from the Federal Revenue Sharing Fund.

SCHEDULE "C-II"-Concluded

GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING EXPENDITURES (Concluded)		
DEBT SERVICE		
Interest and Service Charges on Institutional or Department Debt	$ 0.00	$ 0.00
GROSS OPERATING EXPENDITURES	1,200,137,000.89	1,141,957,150.29
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Institutional or Departmental Debt Payments	0.00	0.00
NON-EXPENSE ITEMS		
Advances	2,713.48	2,582.55
Transfers:		
Transfers by Disbursement (See Schedule "C-III" for Details)	5,124,288.00	7,913,430.00
Demand Transfers of Revenue (See Schedule "C-III" for Details)	126,299,669.95	108,421,972.92
Total Transfers	131,423,957.95	116,335,402.92
Other Nonexpense Items:		
Rural Medical Forgiveable Loans	360,000.00	288,000.00
Taxes Remitted	0.00	(336.81)
Other Nonexpense Items	4.16	0.00
Total Other Nonexpense Items	360,004.16	287,663.19
GROSS NON-OPERATING EXPENDITURES	131,786,675.59	116,625,648.66
GROSS EXPENDITURES	$1,331,923,676.48	$1,258,582,798.95

SCHEDULE "C-III"

GENERAL FUND
Analysis of Transfers
July 1, 1981 to June 30, 1982

REVENUE TRANSFERS TO GENERAL FUND FROM:		
Adjutant General -		
State Emergency Fund Allocation	$ 1,696.02	
National Guard Hangar Fund	5,593.70	
Retirement of Bonds and Coupons Fund - Kansas Armory Board	509.67	
Board of Agriculture -		
Inspection of Hazardous Dams - Federal Fund	36,600.00	
Corporat on Commission -		
Motor Carrier License Fees Fund	754,358.00	
Fort Hays State University -		
Restricted Fees Fund	1,624.83	
Grain Inspection Department -		
Trust Receipts from Sale of Storage Grain	1,565.47	
Department of Transportation -		
State Highway Fund	1,612,385.00	
Kansas State Fair -		
State Fair Special Cash Fund	75,000.00	
Department of Revenue -		
Environmental Protection Agency - Federal Fund	236.48	
Collection Assistance Fee Fund	2,301.59	
State Treasurer -		
Fiscal Agency Fund	42,459.79	
University of Kansas -		
Geological Survey Fund	60,113.00	$ 2,594,443.55
Less: Transfers from General Fund to:		
Attorney General -		
Tort Claims Fund	$ 500,000.00	
Corporation Commission -		
Public Service Regulation Fund	25.08	
Securities Act Fee Fund	114,645.52	
Conservation Fee Fund	66.00	
State Finance Council -		
State Emergency Fund	86,346.57	
Department of Transportation -		
State Freeway Fund	5,365,948.51	
Special City and County Highway Fund	5,420,498.75	
Insurance Department -		
Workmen's Compensation Fund	3,047,776.00	
Kansas State Fair -		
State Fair Special Cash Fund	75,000.00	
State Treasurer -		
Unclaimed Properties Suspense Fund	96,440.06	14,706,746.49
GENERAL FUND TRANSFERS (Schedule "C-I")		$ (12,112,302.94)

SCHEDULE "C-III" - Concluded

GENERAL FUND
Analysis of Transfers
July 1, 1981 to June 30, 1982

DEMAND TRANSFERS OF REVENUE - FROM GENERAL FUND TO:		
State Treasurer - Local Ad Valorem Tax Reduction Fund	$ 20,716,150.59	
KPER System - Kansas Public Employees Retirement Fund	10,000,000.00	
Department of Revenue - School District Income Tax Fund	78,370,900.30	
State Treasurer - County and City Revenue Sharing Fund	15,627,460.49	
Department of Revenue - Solar Energy Property Tax Refund Fund	33,131.90	
Department of Revenue - County Inheritance Tax Fund	1,552,026.67	
DEMAND TRANSFERS OF REVENUE (Schedule "C-II")		$ 126,299,669.95
EXPENDITURE TRANSFERS FROM GENERAL FUND TO:		
Kansas State University -		
Restricted Fees	38,897.00 (a)	
Restricted Fees	20,000.00 (b)	
University of Kansas -		
Restricted Fees	54,457.00 (a)	
Restricted Fees	12,500.00 (b)	
Wichita State University -		
Restricted Fees	25,205.00 (a)	
Restricted Fees	12,500.00 (b)	
Emporia State University -		
Restricted Fees	6,946.00 (a)	
Fort Hays State University -		
Restricted Fees	6,946.00 (a)	
Pittsburg State University -		
Restricted Fees	6,946.00 (a)	
Kansas Public Employee Retirement System -		
Kansas Public Employee Retirement Fund	4,936,300.00 (c)	
Supreme Court - Aid to Indigent Criminal Defendants -		
Aid to Indigent Defendants Reimbursement Fund	3,591.00 (d)	
GENERAL REVENUE FUND EXPENDITURE TRANSFERS (Schedule "C-II")		$ 5,124,288.00

(a) Represents the transfer of funds to the University Press of the University of Kansas as provided by Section 29, Senate Bill 470, Session Laws of 1981.

(b) Represents transfers from the Board of Regents Distinguished Professors appropriation account to these institutions as provided by Section 34, Senate Bill 470, Session Laws of 1981.

(c) Represents the transfer of funds in accordance with House Bill 3276, Section 64, Session Laws of 1978. $1,269,300.00 of this amount is credited to the School Service Annuity Reserve of the KPERS fund.

(d) Represents the transfer of funds in accordance with Senate Bill 106, Section 3, Session Laws of 1981.

SECTION III

FEDERAL REVENUE SHARING FUND

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Federal Revenue Sharing Fund

The Federal Revenue Sharing Fund was created during the 1973 Legislature by enactment of K. S. A. 1973 Supp. 75-4257 et seq. to receive payments made to the State of Kansas under Title I of the State and Local Fiscal Assistance Act of 1972 (Public Law 92-512; 31 U. S. C. A. 1221). Moneys in the fund, not immediately required for the purpose for which received, are invested in time deposit, open accounts or certificates of deposit in commercial banks or trust companies or in United States Treasury bills or notes. Expenditures of the proceeds of the fund are authorized by appropriations made by the Legislature.

EXHIBIT "A"

FEDERAL REVENUE SHARING FUND
Comparative Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 18,416,510.30	$ 35,949,174.24
TOTAL RECOGNIZED ASSETS	$ 18,416,510.30	$ 35,949,174.24
LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 420,483.94	$ 583,103.19
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1982	7,057,763.81	---
Fiscal Year Ending June 30, 1981	499,946.42	4,799,954.08
Fiscal Year Ending June 30, 1980	24,773.54	141,382.57
Fiscal Year Ending June 30, 1979	6,066.20	322,430.81
Fiscal Year Ending June 30, 1978	2,063.69	2,063.69
Fiscal Year Ending June 30, 1977	335.00	10,784.82
Fiscal Year Ending June 30, 1976	0.00	0.00
Fiscal Year Ending June 30, 1975	0.00	0.00
Fiscal Year Ending June 30, 1974	1,917.32	1,917.32
Total Unliquidated Encumbrances	7,592,865.98	5,278,533.29
Unencumbered Balance of Appropriations Reappropriated	2,332,729.74	8,533,945.34
Total Other Obligations	9,925,595.72	13,812,478.63
AVAILABLE BALANCES		
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1982, to June 30, 1983	8,070,430.64	
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1981, to June 30, 1982		21,553,592.42
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$ 18,416,510.30	$ 35,949,174.24

SCHEDULE "A-I"

FEDERAL REVENUE SHARING FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1982		1981	
Unencumbered Cash Balance for Appropriations at Beginning of Year	$21,553,592.42		$22,295,166.11	
Add Prior Fiscal Year's Appropriations Reappropriated	8,533,945.34		7,153,980.30	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	18,407.45		212,384.67	
Adjusted Unencumbered Cash Balance at Beginning of Year		$30,105,945.21		$29,661,531.08
Difference Between Current Year Revenue and Current Year Charges:				
Current Year Revenue	3,845,889.01		13,162,555.71	
Current Year Charges:				
Expenditures	21,215,933.70		12,144,387.38	
Less Expenditures Charged to Prior Years' Encumbrances	4,725,023.67		4,207,792.43	
Expenditures Chargeable to Current Year's Appropriations	16,490,910.03		7,936,594.95	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	7,057,763.81		4,799,954.08	
Current Year Charges Against Current Year Appropriations	23,548,673.84		12,736,549.03	
Add Excess of Current Year Revenue Over Current Year Charges				426,006.68
Less Excess of Current Year Charges Over Current Revenue		19,702,784.83		
Unencumbered Cash Balance, June 30		10,403,160.38		30,087,537.76
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	20,576,644.00		15,753,034.00	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	8,533,945.34		7,153,980.30	
Total Appropriations and Reappropriations	29,110,589.34		22,907,014.30	
Add Difference Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances	18,407.45		212,384.67	
Total	29,128,996.79		23,119,398.97	
Less Charges Against Current Appropriations	23,548,673.84		12,736,549.03	
Unencumbered Balance of Appropriations	5,580,322.95		10,382,849.94	
Less Appropriations Lapsed by Legislative Session	3,247,593.21		1,848,904.60	
Unencumbered Balance of Appropriations Reappropriated		2,332,729.74		8,533,945.34
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$ 8,070,430.64		$21,553,592.42

EXHIBIT "B"

FEDERAL REVENUE SHARING FUND
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1981	$30,087,537.76	
Encumbrances Outstanding at July 1, 1981	5,278,533.29	
Subtotal	35,366,071.05	
Revenue Fiscal Year 1982	3,845,889.01	
TOTAL AVAILABLE		$39,211,960.06
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1982	21,215,933.70	
Encumbrances Outstanding at June 30, 1982		
Firm Obligations	7,592,865.98	
Contingent Obligations	---	
TOTAL EXPENDED AND ENCUMBERED		28,808,799.68
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982		$10,403,160.38*

* This amount does not take into consideration $2,332,729.74 of reappropriated balance of appropriations at June 30, 1982.

EXHIBIT "C"

FEDERAL REVENUE SHARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982		1981
OPERATING REVENUE			
Taxes	$ 0.00		$ 0.00
Agency Earnings	0.00		0.00
Revenue From the Use of Money and Property	3,845,889.01		3,035,045.71
Gifts, Donations and Grants	0.00		10,127,510.00
Other Operating Revenue	0.00		0.00
GROSS OPERATING REVENUE	3,845,889.01		13,162,555.71
OPERATING EXPENDITURES			
Salaries and Wages	13,589.26		2,559.69
Contractual Services	2,407,852.31		1,588,419.24
Commodities	72,923.75		90,953.10
Capital Outlay	8,573,086.81		8,764,627.15
Grants, Claims and Shared Revenue	10,148,481.57	(a)	1,697,828.20
GROSS OPERATING EXPENDITURES	21,215,933.70		12,144,387.38
Excess of Operating Revenue Over Operating Expenditures			1,018,168.33
Excess of Operating Expenditures Over Operating Revenue	17,370,044.69		
GROSS NON-OPERATING REVENUE	0.00		0.00
GROSS NON-OPERATING EXPENDITURES	0.00		0.00
EXCESS OF REVENUE OVER EXPENDITURES			$ 1,018,168.33
EXCESS OF EXPENDITURES OVER REVENUE	$ 17,370,044.69		

(a) The expenditures classified to this category during the current fiscal year consist primarily of Homestead property tax relief payments to eligible claimants; these payments were made from the General Fund in fiscal year 1981.

SECTION IV

SPECIAL REVENUE FUNDS

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Special Revenue Funds

This group or class includes a number of funds representing many separate activities of the state government created by law for specific purposes, usually on a self-supporting basis. Earmarked funds are received from taxes, agency earnings, revenues from the use of money and property, federal grants and other miscellaneous sources. The expenditures are controlled by appropriations, special grants of authority contained in standing laws, or federal laws where federal grants are involved.

EXHIBIT "A"

SPECIAL REVENUE FUNDS
Comparative Combined Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 91,980,064.04	$ 96,461,418.55
Cash in Agencies Imprest Funds	253,250.00	253,100.00
TOTAL RECOGNIZED ASSETS	$ 92,233,314.04	$ 96,714,518.55
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 12,204,174.45	$ 13,407,488.69
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1982	25,390,682.98	---
Fiscal Year Ending June 30, 1981	6,544,491.72	29,939,436.59
Fiscal Year Ending June 30, 1980	230,107.71	1,944,223.14
Fiscal Year Ending June 30, 1979	22,055.53	208,625.39
Fiscal Year Ending June 30, 1978	49,740.51	57,438.73
Fiscal Year Ending June 30, 1977	711,523.00	786,550.17
Fiscal Year Ending June 30, 1976	71.00	875.42
Total Unliquidated Encumbrances	32,948,672.45	32,937,149.44
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds	46,827,217.14	50,116,780.42
Agencies' Imprest Funds	253,250.00	253,100.00
Total Fund Balances	47,080,467.14	50,369,880.42
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$ 92,233,314.04	$ 96,714,518.55

EXHIBIT "B"

SPECIAL REVENUE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1981	$ 50,116,780.42	
Encumorances Outstanding at July 1, 1981	32,937,149.44	
Subtotal	83,053,929.86	
Revenue Fiscal Year 1982	790,437,882.89	
TOTAL AVAILABLE		$873,491,812.75
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1982	793,715,923.16	
Encumbrances Outstanding at June 30, 1982		
Firm Obligations	13,507,195.14	
Contingent Obligations	19,441,477.31	
TOTAL EXPENDED AND ENCUMBERED		826,664,595.61
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982 (Note 1)		$ 46,827,217.14

Note 1 -- Not included in this balance are the Agencies' Imprest Funds held in local bank accounts in the amount of $253,250.00.

EXHIBIT "C"

SPECIAL REVENUE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
Taxes	$ 2,743,998.25	$ 2,851,446.54
Agency Earnings	190,028,114.05	168,380,968.53
Revenue From the Use of Money and Property	4,887,691.49	4,731,678.81
Gifts, Donations and Grants	470,339,628.60	492,024,920.79
Other Operating Revenue	2,375,541.25	826,198.49
GROSS OPERATING REVENUE	670,374,973.64	668,815,213.16
OPERATING EXPENDITURES		
Salaries and Wages	246,438,095.73	228,115,396.60
Contractual Services	97,778,518.93	89,054,108.84
Commodities	41,059,115.41	36,817,995.01
Capital Outlay	18,615,300.56	20,328,560.80
Grants, Claims, Shared Revenue and Debt Service	379,051,728.42	392,558,169.72
GROSS OPERATING EXPENDITURES	782,942,759.05	766,874,230.97
Excess of Operating Expenditures Over Operating Revenue	112,567,785.41	98,059,017.81
GROSS NON-OPERATING REVENUE	120,062,909.25	117,013,036.36
GROSS NON-OPERATING EXPENDITURES	10,773,164.11	12,046,789.77
Excess of Non-Operating Revenue Over Non-Operating Expenditures	109,289,745.14	104,966,246.59
EXCESS OF REVENUE OVER EXPENDITURES		$ 6,907,228.78
EXCESS OF EXPENDITURES OVER REVENUE	$ 3,278,040.27	

SECTION V

HIGHWAY FUNDS

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Highway Funds

Revenues received by funds in this class are restricted by laws to financing the activities of the Department of Transportation, in constructing, reconstructing and maintaining a state system of highways. They also include some funds that are distributed to local political subdivisions for use on roads and streets.

EXHIBIT "A"

HIGHWAY FUNDS
Comparative Combined Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 64,110,520.89	$ 80,555,126.34
Cash in Agency Imprest Fund	2,000.00	2,000.00
Cash with Banks for Purchase of Investments (Note 1)	(8,580.76)	376,728.59
Investments - Cost Basis (Note 1)	230,731,557.31	201,629,072.05
Amount to be Provided for Revenue Bond Redemption	235,965,000.00	247,130,000.00
TOTAL RECOGNIZED ASSETS	$530,800,497.44	$529,692,926.98
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 9,041,598.41	$ 13,664,406.48
Revenue Bonds Payable (See Section XII)	235,965,000.00	247,130,000.00
Total Liabilities	245,006,598.41	260,794,406.48
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1982	96,410,650.44	---
Fiscal Year Ending June 30, 1981	49,192,405.22	149,158,399.36
Fiscal Year Ending June 30, 1980	17,793,999.60	50,806,580.20
Fiscal Year Ending June 30, 1979	3,419,509.48	5,986,201.63
Fiscal Year Ending June 30, 1978	853,524.44	2,226,564.39
Fiscal Year Ending June 30, 1977	182,221.86	2,592,417.30
Fiscal Year Ending June 30, 1976	174,667.04	263,250.00
Fiscal Year Ending June 30, 1975	130,994.39	347,649.91
Fiscal Year Ending June 30, 1974	90,317.63	656,534.78
Fiscal Year Ending June 30, 1973	486,995.28	486,995.28
Fiscal Year Ending June 30, 1972	0.00	207,695.77
Fiscal Year Ending June 30, 1971	41,219.60	43,971.69
Fiscal Year Ending June 30, 1970	0.00	162.94
Fiscal Year Ending June 30, 1969	0.00	23,087.46
Fiscal Year Ending June 30, 1968	0.00	3,101.30
Total Unliquidated Encumbrances	168,776,504.98	212,802,612.01
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds (Note 2)	(113,707,582.50)	(145,911,892.15)
Agency Imprest Fund	2,000.00	2,000.00
Cash in Banks for Purchase of Investments (Note 1)	(8,580.76)	376,728.59
Invested Balances - Cost Basis (Note 1)	230,731,557.31	201,629,072.05
Total Fund Balances	117,017,394.05	56,095,908.49
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES (Note 3)	$530,800,497.44	$529,692,926.98

Note 1 -- Represents monies with the Pooled Money Investment Board which are outside the State Treasury from the following funds:

	Investments (Cost Basis)	Uninvested Cash
*State Freeway Construction Fund	$109,144,239.92	$ 0.00
State Freeway Fund	121,587,317.39	(8,580.76)
Total	$230,731,557.31	$ (8,580.76)

Note 2 -- Under the Highway Construction Program, a number of contracts have been let by the Dept. of Transportation based on anticipated revenue primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads. These revenues are expected to be received by the State in time to meet the cash requirements as obligations become due.

Note 3 -- The Secretary of Transportation is authorized by statute to contract with the Kansas Turnpike authority to pay from the State Highway Fund such amounts as shall be required to make up any deficiency in the revenues received from the operation and ownership of a turnpike project.

*The State Freeway Construction Fund Investment amount is $1 million less than the figure provided by the Pooled Money Investment Board due to the fact that the Division of Accounts and Reports processed receipts in the amount of $1 million as June, 1982 business and the Pooled Money Investment Board processed it as July, 1982 business.

EXHIBIT "B"

HIGHWAY FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1981	$(145,911,892.15)	
Encumbrances Outstanding at July 1, 1981	212,802,612.01	
Subtotal	66,890,719.86	
Revenue Fiscal Year 1982	339,448,783.82	
TOTAL AVAILABLE		$ 406,339,503.68
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1982	351,270,581.20	
Encumbrances Outstanding at June 30, 1982		
Firm Obligations	8,909,105.11	
Contingent Obligations	159,867,399.87	
TOTAL EXPENDED AND ENCUMBERED		520,047,086.18
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982 (Note 1)		$(113,707,582.50)

Note 1 -- Under the Highway Construction Program, a number of contracts have been let by the Department of Transportation based on anticipated revenue. The anticipated revenue is primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads and is expected to be received by the State in time to meet cash requirements as the obligations become due.

Not included are the State Freeway Fund investments (at cost) amounting to $121,587,317.39 and cash in the amount of $(8,580.76) and the State Freeway Construction Fund investments (at cost) amounting to $109,144,239.92 and cash in the amount of $0.00 for a total of $230,722,976.55. These monies are outside the State Treasury with the Pooled Money Investment Board. The Freeway Construction Fund investments amounting to $109,144,239.92 differs from the Pooled Money Investment Board's balance of $110,144,239.92. This is due to the fact that the Division of Accounts and Reports processed $1,000,000.00 going to the State Treasury as a June, 1982 transaction and the Pooled Money Investment Board processed it as a July, 1982 transaction.

Also not included is the Agency Imprest Fund in the amount of $2,000.00.

EXHIBIT "C"

HIGHWAY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
Taxes	$182,504,078.66	$180,334,488.52
Agency Earnings	3,333,709.42	3,297,063.56
Revenue From the Use of Money and Property	29,786,824.97	21,988,219.90
Gifts, Donations and Grants	137,880,939.77	153,700,440.05
Other Operating Revenue	67,407.17	21,150.26
GROSS OPERATING REVENUE	353,572,959.99	359,341,362.29
OPERATING EXPENDITURES		
Salaries and Wages	65,593,593.65	64,313,262.00
Contractual Services	10,965,440.39	22,424,403.20
Commodities	20,172,257.16	21,343,335.78
Capital Outlay	158,331,904.32	227,315,034.45
Grants, Claims, Shared Revenue and Debt Service	56,052,414.21	56,217,269.84
GROSS OPERATING EXPENDITURES	311,115,609.73	391,613,305.27
Excess of Operating Revenue over Operating Expenditures	42,457,350.26	
Excess of Operating Expenditures over Operating Revenue		32,271,942.98
GROSS NON-OPERATING REVENUE	(14,124,176.17)	(8,921,193.18)
GROSS NON-OPERATING EXPENDITURES	40,154,971.47	15,800,649.63
Excess of Non-Operating Expenditures Over Non-Operating Revenue	54,279,147.64	24,721,842.81
EXCESS OF EXPENDITURES OVER REVENUE	$ 11,821,797.38	$ 56,993,785.79

SECTION VI

ENTERPRISE FUNDS

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Enterprise Funds

Enterprise Funds are used to finance services, usually more of a commercial nature than the normal functions of state government, rendered by a state agency primarily to the general public for compensation.

EXHIBIT "A"

ENTERPRISE FUNDS
Comparative Combined Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 12,759,403.05	$ 10,820,376.83
Cash in Agencies Imprest Funds	1,000.00	1,000.00
Cash with Banks for Purchase of Investments	(1,597.11)	23,750.90
Investments - Cost Basis (Note 1)	23,696,732.05	20,532,331.58
Amount to be Provided for Revenue Bond Redemption	68,664,000.00	70,681,000.00
TOTAL RECOGNIZED ASSETS	$105,119,537.99	$102,058,459.31
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 676,033.17	$ 436,259.61
Revenue Bonds Payable (See Section XII)	68,664,000.00	70,681,000.00
Total Liabilities	69,340,033.17	71,117,259.61
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1982	1,257,307.34	---
Fiscal Year Ending June 30, 1981	2,145.00	1,061,845.31
Fiscal Year Ending June 30, 1980	0.00	8,789.00
Fiscal Year Ending June 30, 1979	0.00	730.50
Total Unliquidated Encumbrances	1,259,452.34	1,071,364.81
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds	10,823,917.54	9,312,752.41
Agencies' Imprest Funds	1,000.00	1,000.00
Cash in Banks for Purchase of Investments	(1,597.11)	23,750.90
Invested Balances - Cost Basis (Note 1)	23,696,732.05	20,532,331.58
Total Fund Balances	34,520,052.48	29,869,834.89
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$105,119,537.99	$102,058,459.31

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY	
Housing System Bond and Interest Sinking Fund	$ 292,127.95
DEPARTMENT OF HEALTH AND ENVIRONMENT	
Sewer Disposal Treatment Bond and Interest Sinking Fund	462,575.72
Debt Service Reserve Fund	302,344.80
KANSAS STATE UNIVERSITY	
Stadium Bond and Interest Sinking Fund	474,529.58
Housing System Bond and Interest Sinking Fund	1,281,612.39
Student Union Annex I Bond and Interest Sinking Fund	321,691.29
Student Union Annex II Bond and Interest Sinking Fund	1,248,737.67
Haymaker Hall, Project 106, Bond & Interest Sinking Fund	299,863.66
Jardine Terrace III - Bond and Interest Sinking Fund	133,708.74
Student Recreational Building Bond & Interest Sinking Fund	582,163.51
Jardine Terrace III - Repair and Replacement Reserve Fund	36,688.73
Housing System Repair and Replacement Reserve Fund	1,243,877.67
Haymaker Hall - Repair and Replacement Reserve Furd	40,956.82
EMPORIA STATE UNIVERSITY	
Men's Dormitory No. 1 Bond and Interest Sinking Fund	18,000.00
Student Union Bond and Interest Sinking Fund	112,000.00
Student Union Addition Bond and Interest Sinking Fund	178,517.38
Women's Dormitory No. 2 Bond and Interest Sinking Fund	30,000.00
Women's Dormitory No. 3 and Student Apartments - Bond and Interest Sinking Fund	172,000.00
Men's Dormitory No. 1 - Maintenance and Equipment Reserve	12,000.00
Women's Dormitory No. 3 and Student Apartments - Maintenance and Equipment	5,000.00
Men's Dormitory No. 2 Bond and Interest Sinking Fund	32,000.00
Men's Dormitory No. 3 Bond and Interest Sinking Fund	115,000.00
Women's Dormitory No. 4 Bond and Interest Sinking Fund	43,000.00
Women's Dormitory No. 2 Maintenance and Equipment Fund	2,500.00
PITTSBURG STATE UNIVERSITY	
Dormitory Bond and Interest Sinking Fund	12,000.00
Unit A Women's Dormitory and Food Service and Unit B Men's Dormitory Addition	33,000.00
East Campus Apartments I and II and Shirk Hall Bond and Interest Sinking Fund	27,000.00
1962 Dormitory and Student Apartments Bond and Interest Sinking Fund	98,000.00
1962 Dormitory & Student Apartments - Repair & Replacement Reserve	50,000.00
UNIVERSITY OF KANSAS (LAWRENCE CAMPUS)	
Health Service Facilities Fee Fund	$ 1,050,985.82
Student Union Annex Bond and Interest Sinking Fund	513,256.97
J. R. Pearson Residence Hall Bond and Interest Sinking Fund	815,293.10
Hashinger Hall Bond and Interest Sinking Fund	190,252.77
Housing System Bond and Interest Sinking Fund	2,500,065.82
Stauffer III Bond and Interest Sinking Fund	233,695.77
Ellsworth Hall Bond and Interest Sinking Fund	564,573.20
Student Union Addition Bond and Interest Sinking Fund	643,751.18
Hashinger Hall Repair and Replacement Reserve Fund	110,276.62
Ellsworth Hall Repair and Replacement Reserve Fund	226,854.90
J. R. Pearson Residence Hall Maintenance and Equipment Reserve Fund	305,548.49
Stauffer III Repair and Replacement Reserve Fund	196,772.43
Housing System Repair and Replacement Reserve Fund	1,777,501.56
Humanities Building Reserve Fund	208,678.73
Health Service's Facilities Bond Reserve Fund	308,606.14
Health Service Facilities Bond and Interest Sinking Fund	255,217.89
Satellite Student Union Bond and Interest Sinking Fund	660,314.05
Satellite Student Union Repair & Replacement Reserve Fund	62,594.86
Student Union Repair and Replacement Reserve Fund	134,255.87
UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Clinical Facility Bond Reserve Fund	2,256,554.34
Clinical Facility Extraordinary Repair Fund	500,000.00
Clinical Facility Bond Redemption Fund	21,072.81
Clinical Facility Discretionary Fund	21,072.81
1961 Student Center Apartments - Bond Reserve Fund	33,833.79
1961 Student Center Apartments - Extraordinary Repair	32,119.25
Medical Library Construction Fund	476,889.00
WICHITA STATE UNIVERSITY	
On Campus Parking, Construction and Maintenance Fund	450,328.23
1960 - Dormitory Bond and Interest Sinking Fund	128,436.76
On Campus Parking Bond and Interest Sinking Fund	86,797.46
Stadium Bond and Interest Sinking Fund	70,036.25
1960 - Dormitory Repair and Replacement Reserve Fund	81,668.19
On Campus Parking Major Maintenance Fund	214,581.36
Library Maintenance Reserve No. 4 Fund	50,000.00
Stadium Major Maintenance Reserve Fund	25,048.68
Academic and Service Building Bond Reserve Fund	300,000.00
Library Reserve Fund No. 3	250,064.66
1976 - Dormitory Bond Reserve Fund	180,000.00
1976 - Dormitory Maintenance Reserve Fund	98,836.38
TOTAL ENTERPRISE FUNDS INVESTED	$23,696,732.05

EXHIBIT "B"

ENTERPRISE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981 to June 30, 1982

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1981	$ 9,312,752.41	
Encumbrances Outstanding at July 1, 1981	1,071,364.81	
Subtotal	10,384,117.22	
Revenue Fiscal Year 1982	91,610,321.54	
TOTAL AVAILABLE		$101,994,438.76
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1982	89,911,068.88	
Encumbrances Outstanding at June 30, 1982		
Firm Obligations	717,391.72	
Contingent Obligations	542,060.62	
TOTAL EXPENDED AND ENCUMBERED		91,170,521.22
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982 (Note 1)		$ 10,823,917.54

Note 1 -- This balance does not include the cash advances to banks for the purchase of investments in the amount of ($1,597.11) or the invested balances on a cost basis of $23,696,732.05. Also not included are the Agencies' Imprest Funds held in local bank accounts in the amount of $1,000.00.

EXHIBIT "C"

ENTERPRISE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
Taxes	$ 0.00	$ 0.00
Agency Earnings	15,918,177.82	15,239,867.15
Revenue From the Use of Money and Property	21,368,742.07	19,498,547.52
Gifts, Donations and Grants	252,823.83	223,612.12
Other Operating Revenue	196,230.84	229,019.89
GROSS OPERATING REVENUE	37,735,974.56	35,191,046.68
OPERATING EXPENDITURES		
Salaries and Wages	14,881,049.33	13,770,799.75
Contractual Services	9,616,600.74	8,349,059.15
Commodities	5,746,058.97	5,869,657.98
Capital Outlay	1,111,491.25	1,167,634.90
Grants, Claims, Shared Revenue and Debt Service	3,401,302.05	3,541,558.96
GROSS OPERATING EXPENDITURES	34,756,502.34	32,698,710.74
Excess of Operating Revenue Over Operating Expenditures	2,979,472.22	2,492,335.94
GROSS NON-OPERATING REVENUE	53,874,346.98	38,709,572.97
GROSS NON-OPERATING EXPENDITURES	55,154,566.54	40,580,066.35
Excess of Non-Operating Expenditures Over Non-Operating Revenue	1,280,219.56	1,870,493.38
EXCESS OF REVENUE OVER EXPENDITURES	$ 1,699,252.66	$ 621,842.56

SECTION VII

INTRAGOVERNMENTAL SERVICE FUNDS

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Intragovernmental Service Funds

The funds included in this class are used to finance and account for services and commodities by a designated state agency to departments of the same state agency or to other state agencies. These funds are operated on a self-sustaining basis in that they are reimbursed, usually at cost, for the goods or services they produce. They were established by contributions or advances from the General Fund or by other funds.

EXHIBIT "A"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 15,589,672.80	$ 15,422,572.69
Amount to be Provided for Revenue Bond Redemption	910,000.00	1,055,000.00
TOTAL RECOGNIZED ASSETS	$ 16,499,672.80	$ 16,477,572.69
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 2,682,988.51	$ 2,645,055.58
Revenue Bonds Payable (See Section XII)	910,000.00	1,055,000.00
Total Liabilities	3,592,988.51	3,700,055.58
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1982	2,913,615.10	---
Fiscal Year Ending June 30, 1981	41,876.34	3,708,065.95
Fiscal Year Ending June 30, 1980	5,758.59	163,327.11
Fiscal Year Ending June 30, 1979	3,113.40	10,528.14
Fiscal Year Ending June 30, 1978	0.00	4,968.40
Fiscal Year Ending June 30, 1977	0.00	154.00
Fiscal Year Ending June 30, 1976	0.00	0.00
Fiscal Year Ending June 30, 1975	1,044.95	1,044.95
Total Unliquidated Encumbrances	$ 2,965,408.38	3,888,088.55
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds	9,941,275.91	8,889,428.56
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$16,499,672.80	$ 16,477,572.69

EXHIBIT "B"

INTRAGOVERNMENTAL SERVICE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1981	$ 8,889,428.56	
Encumbrances Outstanding at July 1, 1981	3,888,068.55	
Subtotal	12,777,517.11	
Revenue Fiscal Year 1982	62,373,998.78	
TOTAL AVAILABLE		$ 75,151,515.89
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1982	62,244,831.60	
Encumbrances Outstanding at June 30, 1982		
Firm Obligations	2,285,773.95	
Contingent Obligations	679,634.43	
TOTAL EXPENDED AND ENCUMBERED		65,210,239.98
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982		$ 9,941,275.91

EXHIBIT "C"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
Taxes	$ 182,029.00	$ 178,004.00
Agency Earnings	56,579,480.14	52,763,875.93
Revenue From the Use of Money and Property	3,813,215.96	3,660,057.08
Gifts, Donations and Grants	0.00	44.11
Other Operating Revenue	9,978.65	7,728.70
GROSS OPERATING REVENUE	60,584,703.75	56,609,709.82
OPERATING EXPENDITURES		
Salaries and Wages	16,787,022.64	16,372,999.74
Contractual Services	19,090,310.21	18,570,254.59
Commodities	19,262,361.61	18,407,831.31
Capital Outlay	6,890,895.43	5,504,266.46
Grants, Claims, Shared Revenue and Debt Service	54,960.50	61,163.39
GROSS OPERATING EXPENDITURES	62,085,550.39	58,916,515.49
Excess of Operating Expenditures Over Operating Revenue	1,500,846.64	2,306,805.67
GROSS NON-OPERATING REVENUE	1,789,295.03	1,764,017.24
GROSS NON-OPERATING EXPENDITURES	159,281.21	145,947.70
Excess of Non-Operating Revenue Over Non-Operating Expenditures	1,630,013.82	1,618,069.54
EXCESS OF REVENUE OVER EXPENDITURES	$ 129,167.18	
EXCESS OF EXPENDITURES OVER REVENUE		$ 688,736.13

SECTION VIII

TRUST AND AGENCY FUNDS

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Trust and Agency Funds

In this class are included funds that the state receives, holds, and/or disburses in a fiduciary capacity as trustee, agent or custodian. Trust funds are normally invested to produce additional revenue to be used for the same purposes for which the funds were established. Into the Agency Funds go moneys collected by the state, as agent, and disbursed to other governmental agencies and individuals in accordance with laws and regulations.

EXHIBIT "A"

TRUST AND AGENCY FUNDS
Comparative Combined Balance Sheet
June 30

	1982	1981	Detail of 1982 Retirement Funds	Detail of 1982 Employment Security Funds	Detail of 1982 Other Trust and Agency Funds
RECOGNIZED ASSETS					
Equity in State Treasurer's Common Cash Fund	$ 85,359,845.20	$ 78,576,124.51	$ 7,280,078.72	$ 4,147,766.30	$ 73,932,000.18
Cash with Banks for Purchase of Investments	(5,218.75)	143,301.48	(5,218.75)	0.00	0.00
Cash with U.S. Treasurer	205,385,000.00	223,911,000.00	0.00	205,385,000.00	0.00
Inmate, Patient and Client Monies in State Agencies Custody	997,697.07	1,010,424.35	0.00	0.00	997,697.07
Public Employees Retirement Fund Investments - Accrual Basis (Note 1)	1,263,679,217.35	1,079,372,179.87	1,263,679,217.35	0.00	0.00
Investments Owned by Other Funds - Cost Basis (Note 2)	17,398,727.43	18,505,865.01	0.00	0.00	17,398,727.43
TOTAL RECOGNIZED ASSETS	$1,572,815,268.30	$1,401,518,895.22	$1,270,954,077.32	$209,532,766.30	$ 92,328,424.68
LIABILITIES, OTHER OBLIGATIONS AND BALANCES					
LIABILITIES					
Unredeemed Warrants	$ 45,068,366.82	$ 36,924,157.23	$ 6,694,344.46	$ 3,945,360.42	$ 34,428,661.94
Inmate, Patient and Client Trust Funds (Note 3)	997,697.07	1,010,424.35	0.00	0.00	997,697.07
Total Liabilities	46,066,063.89	37,934,581.58	6,694,344.46	3,945,360.42	35,426,359.01
OTHER OBLIGATIONS					
Unliquidated Encumbrances:					
Fiscal Year Ending June 30, 1982	865,328.10	---	89,799.01	0.00	775,529.09
Fiscal Year Ending June 30, 1981	1,440.00	181,847.13	0.00	0.00	1,440.00
Fiscal Year Ending June 30, 1980	602.62	79,942.62	602.62	0.00	0.00
Fiscal Year Ending June 30, 1979	550.00	550.00	550.00	0.00	0.00
Fiscal Year Ending June 30, 1978	0.00	2,949.75	0.00	0.00	0.00
Total Unliquidated Encumbrances	867,920.72	265,289.50	90,951.63	0.00	776,969.09
FUND BALANCES					
Unencumbered Cash Balances of Agency Funds	244,808,557.66	265,297,677.78	494,782.63	205,587,405.88	38,726,369.15
Cash in Banks for Purchase of Investments	(5,218.75)	143,301.48	(5,218.75)	0.00	0.00
Invested Balances of Public Employees Retirement Fund - Accrual Basis (Note 1)	1,263,679,217.35	1,079,372,179.87	1,263,679,217.35	0.00	0.00
Invested Balances of Other Funds - Cost Basis (Note 2)	17,398,727.43	18,505,865.01	0.00	0.00	17,398,727.43
Total Fund Balances	1,525,881,283.69	1,363,319,024.14	1,264,168,781.23	205,587,405.88	56,125,096.58
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$1,572,815,268.30	$1,401,518,895.22	$1,270,954,077.32	$209,532,766.30	$ 92,328,424.68

Note 1-- Public Employees Retirement Fund Investments (Accrual Basis):

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM	
Kansas Public Employee Retirement Fund:	
Temporary at Cost	$ 364,087,744.05
Kansas Liquidity Fund	129,400,000.00
Common Stock at Cost	283,569,650.64
Small Business Administration Guaranteed Loans	4,093,628.90
Bonds - Face	542,733,454.20
Premiums	1,148,047.12
Discounts	(50,579,373.43)
Accrued Interest Purchased	1,668,795.07
Deferred Gains & Premiums on Calls	(860,273.09)
Deferred Losses	7,209,020.79
Dividends Receivables	1,129,835.77
Interest Receivables	13,310,167.57
Receivables on Sales of Investments	2,028,693.44
Payables on Purchase of Investments	(51,546,444.40)
Mortgages	14,514,088.23
Capital Towers	1,772,182.49
TOTAL RETIREMENT FUNDS INVESTED	$1,263,679,217.35

Note 2--Investments Owned by Other Funds (Cost Basis):

OTHER TRUST AND AGENCY FUNDS:	
DEPARTMENT OF ADMINISTRATION	
Self-Insurance Reserve Fund	$ 3,420,089.70
All-Sports Hall of Fame Trust Fund	19,575.10
INSURANCE DEPARTMENT	
Health Care Stabilization Fund	11,963,432.00
KANSAS STATE UNIVERSITY	
Agricultural University School Fund	1,131,111.25
EMPORIA STATE UNIVERSITY	
Normal Permanent School Fund	263,611.47
KANSAS STATE PENITENTIARY	
All Faiths Chapel Building Fund - Investments	74,690.37
REAL ESTATE COMMISSION	
Real Estate Recovery Revolving Fund	181,687.35
STATE TREASURY	
Stormont Library Permanent Fund	4,793.75
UNIVERSITY OF KANSAS	
University Permanent School Fund	339,735.94
TOTAL OTHER TRUST AND AGENCY FUNDS	$ 17,398,727.43

Note 3 -- Represents the amount of Inmate, Patient and Client Monies held in trust by state agencies as follows:

AGENCY	
Correctional-Vocational Training Center	$ 5,183.48
Kansas Correctional Institution for Women	36,280.45
Industrial Reformatory	28,324.94
Youth Center at Topeka	29,449.26
Youth Center at Atchison	12,577.22
Youth Center at Beloit	6,801.68
Kansas Neurological Institute	77,150.62
Larned State Hospital	45,301.46
Osawatomie State Hospital	37,511.65
Parsons State Hospital and Training Center	112,499.51
Department of Corrections	
El Dorado Honor Camp	919.77
Toronto Honor Camp	3,570.11
Wichita Work Release Center	6,868.96
Penitentiary, State	78,193.21
Kansas Reception and Diagnostic Center	2,261.10
Rainbow Mental Health Facility	801.17
Norton State Hospital	50,493.07
School for the Visually Handicapped	766.82
School for the Deaf	2,290.99
Department of Social and Rehabilitation Services - Vocational Rehabilitation Unit	739.01
Kansas Soldiers Home	104,203.81
Topeka State Hospital	20,514.62
Winfield State Hospital and Training Center	274,994.16
TOTAL TRUST FUNDS HELD IN CUSTODIANSHIP	$ 997,697.07

EXHIBIT "B"

TRUST AND AGENCY FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

	Total	Retirement Funds	Employment Security Funds	Other Trust and Agency Funds
AMOUNTS AVAILABLE FOR EXPENDITURE:				
Unencumbered Cash Balance at July 1, 1981	$ 265,297,677.78	$ 1,995,210.44	$ 225,344,280.54	$ 37,958,186.80
Encumbrances Outstanding at July 1, 1981	265,289.50	35,942.64	0.00	229,346.86
Subtotal	265,562,967.28	2,031,153.08	225,344,280.54	38,187,533.66
Revenue Fiscal Year 1982	1,258,731,750.37	334,222,601.28	139,430,680.82	785,078,468.27
TOTAL AVAILABLE	1,524,294,717.65	336,253,754.36	364,774,961.36	823,266,001.93
AMOUNTS EXPENDED AND ENCUMBERED:				
Expenditures Fiscal Year 1982	1,278,618,239.27	335,668,020.10	159,187,555.48	783,762,663.69
Encumbrances Outstanding at June 30, 1982				
Firm Obligations	291,112.55	90,591.63	0.00	200,160.92
Contingent Obligations	576,808.17	0.00	0.00	576,808.17
TOTAL EXPENDED AND ENCUMBERED	1,279,486,159.99	335,758,971.73	159,187,555.48	784,539,632.78
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982 (Note 1)	$ 244,808,557.66	$ 494,782.63	$ 205,587,405.88	$ 38,726,369.15

Note 1 -- This balance does not include the Investments nor the Cash with Banks for the Purchase of Investments. The amounts for these items are shown in Exhibit A, Trust and Agency Funds Comparative Combined Balance Sheet.

EXHIBIT "C"

TRUST AND AGENCY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981	Detail of 1982 Retirement Funds	Detail of 1982 Employment Security Fund	Detail of 1982 Other Trust and Agency Funds
OPERATING REVENUE					
Taxes	$ 164,295,216.00	$ 138,087,797.94	$ 0.00	$103,941,889.25	$ 60,353,326.75
Agency Earnings	154,751.55	123,586.40	51.55	0.00	154,700.00
Revenue From the Use of Money and Property	148,617,956.66	133,966,295.59	122,434,672.11	23,090,206.05	3,093,078.50
Gifts, Donations and Grants	6,553,027.09	40,381,600.22	0.00	4,928,010.87	1,625,016.22
Other Operating Revenue	1,411,557.59	1,023,341.64	0.00	61,725.82	1,349,831.77
GROSS OPERATING REVENUE	321,032,508.89	313,582,621.79	122,434,723.66	132,021,831.99	66,575,953.24
OPERATING EXPENDITURES					
Salaries and Wages	1,482,368.48	1,353,111.35	888,577.72	0.00	593,790.76
Contractual Services	7,244,222.24	10,512,179.46	5,947,092.30	0.00	1,297,129.94
Commodities	42,020.21	35,113.11	16,680.45	0.00	25,339.76
Capital Outlay	286,882.95	49,622.24	139,221.87	0.00	147,661.08
Grants, Claims, Shared Revenue and Debt Service	365,508,267.71	339,911,988.73	58,626,260.84	157,901,548.93	148,980,457.94
GROSS OPERATING EXPENDITURES	374,563,761.59	351,868,014.89	65,617,833.18	157,901,548.93	151,044,379.48
Excess of Operating Revenue Over Operating Expenditures			56,816,890.48		
Excess of Operating Expenditures Over Operating Revenue	53,531,252.70	38,285,393.10		25,879,716.94	84,468,426.24
GROSS NON-OPERATING REVENUE	937,699,241.48	893,309,014.40	211,787,877.62	7,408,848.83	718,502,515.03
GROSS NON-OPERATING EXPENDITURES	904,054,477.68	876,042,563.15	270,050,186.92	1,286,006.55	632,718,284.21
Excess of Non-Operating Revenue Over Non-Operating Expenditures	33,644,763.80	17,266,451.25		6,122,842.28	85,784,230.82
Excess of Non-Operating Expenditures Over Non-Operating Revenue			58,262,309.30		
EXCESS OF REVENUE OVER EXPENDITURES					$ 1,315,804.58
EXCESS OF EXPENDITURES OVER REVENUE	$ 19,886,488.90	$ 21,018,941.85	$ 1,475,418.82	$ 19,756,874.66	

SECTION IX

CAPITAL PROJECTS FUNDS

CONTENTS

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Capital Projects Funds

This class includes funds where the resources come from the sale of bonds and ad valorem tax levies dedicated to the Kansas Educational Building Fund, the State Institutions Building Fund and the Correctional Institutions Building Fund. These funds are used in the construction and equipping of educational classrooms, treatment and correctional institutional facilities. Included in this class are funds established in conjunction with the issuance of such bonds as debt service and facilities and maintenance reserve funds. Funds not included in this class are monies derived from the sale of bonds for highway construction and enterprise facilities and monies raised through special assessments.

EXHIBIT "A"

CAPITAL PROJECTS FUNDS
Comparative Combined Balance Sheet
June 30

	1982	1981	Detail of 1982			
			Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds
RECOGNIZED ASSETS						
Equity in State Treasurer's Common Cash Fund	$19,844,430.21	$19,924,220.63	$12,044,291.14	$ 7,258,925.21	$ 259,245.19	$ 281,968.67
Investments - Cost Basis (Note 1)	3,251,025.74	2,539,079.11	0.00	0.00	0.00	3,251,025.74
Ad Valorem Taxes Due from County Treasurers	6,907,565.90	8,574,926.70	4,589,858.50	2,315,231.80	2,475.60	0.00
Amount to be Provided for Revenue Bond Redemption	11,405,000.00	12,020,000.00	0.00	0.00	0.00	11,405,000.00
TOTAL RECOGNIZED ASSETS	$41,408,021.85	$43,058,226.44	$16,634,149.64	$ 9,574,157.01	$ 261,720.79	$ 14,937,994.41
LIABILITIES, OTHER OBLIGATIONS AND BALANCES						
LIABILITIES						
Unredeemed Warrants	$ 1,340,746.68	$ 741,143.49	$ 698,275.75	$ 579,374.58	$ 22,569.23	$ 40,527.12
Revenue Bonds Payable (See Section XII)	11,405,000.00	12,020,000.00	0.00	0.00	0.00	11,405,000.00
Total Liabilities	12,745,746.68	12,761,143.49	698,275.75	579,374.58	22,569.23	11,445,527.12
OTHER OBLIGATIONS						
Unliquidated Encumbrances						
Fiscal Year Ending June 30, 1982	6,245,735.76	---	3,959,067.94	2,107,417.03	140,157.61	39,093.18
Fiscal Year Ending June 30, 1981	450,494.47	6,997,341.40	220,576.34	219,434.76	8,972.00	1,511.37
Fiscal Year Ending June 30, 1980	74,290.35	500,886.48	72,380.35	560.00	1,350.00	0.00
Fiscal Year Ending June 30, 1979	31,003.54	94,963.11	31,003.54	0.00	0.00	0.00
Fiscal Year Ending June 30, 1978	1,359.50	25,121.98	1,259.50	100.00	0.00	0.00
Fiscal Year Ending June 30, 1977	2,000.00	72,324.00	2,000.00	0.00	0.00	0.00
Fiscal Year Ending June 30, 1976	0.00	250,567.00	0.00	0.00	0.00	0.00
Fiscal Year Ending June 30, 1975	8,950.00	8,950.00	0.00	8,950.00	0.00	0.00
Total Unliquidated Encumbrances	6,813,833.62	7,950,153.97	4,286,287.67	2,336,461.79	150,479.61	40,604.55
Unencumbered Balance of Appropriations Reappropriated	6,400,735.82	9,827,449.29	4,252,341.67	2,064,415.89	83,978.26	0.00
Total Other Obligations	13,214,569.44	17,777,603.26	8,538,629.34	4,400,877.68	234,457.87	40,604.55
FUND AND AVAILABLE BALANCES						
Unencumbered Cash Balance Available to Finance Appropriations	5,088,277.09	1,364,061.29	2,807,386.05	2,278,672.95	2,218.09	0.00
Unencumbered Cash Balance of Agency Funds	200,837.00	41,412.59	0.00	0.00	0.00	200,837.00
Invested Balances - Cost Basis (Note 1)	3,251,025.74	2,539,079.11	0.00	0.00	0.00	3,251,025.74
Taxes Due from County Treasurers (Deferred Revenue)	6,907,565.90	8,574,926.70	4,589,858.50	2,315,231.80	2,475.60	0.00
Total Fund and Available Balances	15,447,705.73	12,519,479.69	7,397,244.55	4,593,904.75	4,693.69	3,451,862.74
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$41,408,021.85	$43,058,226.44	$16,634,149.64	$ 9,574,157.01	$ 261,720.79	$ 14,937,994.41

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY	
Physical Education Building Bond and Interest Sinking Fund	$ 1,003,315.35
UNIVERSITY OF KANSAS (LAWRENCE CAMPUS)	
Humanities Building Fees Fund	820,835.99
Humanities Building Bond and Interest Sinking Fund	284,072.41
UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Medical Library Bond and Interest Sinking Fund	104,646.67
Parking Facility Bond and Interest Sinking Fund	328,973.75
WICHITA STATE UNIVERSITY	
Academic and Service Building Bond and Interest Sinking Fund	341,558.20
Stadium Bond Redemption Fund	174,287.01
Library Bond Reserve No. 5 Fund	193,336.36
TOTAL CAPITAL PROJECT FUNDS INVESTED	$ 3,251,025.74

SCHEDULE "A-I"

CAPITAL PROJECTS FUNDS
Comparison of Resources Available for Appropriation
For the Fiscal Years Ending June 30

	Kansas Educational Building Fund			
	1982		1981	
Unencumbered Cash Balance for Appropriations at Beginning of Year	$ 225,595.58		$ 351,969.07	
Add Prior Fiscal Year's Appropriations Reappropriated	6,011,265.93		3,078,245.62	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	21,723.74		31,236.23	
Adjusted Unencumbered Cash Balance at Beginning of Year		$6,258,585.25		$ 3,461,450.92
Difference Between Current Year Revenue and Current Year Charges:				
Current Year Revenue	12,794,466.31		10,361,647.62	
Current Year Charges:				
Expenditures	12,128,283.81		11,748,972.84	
Less Expenditures Charged to Prior Years' Encumbrances	4,094,027.91		8,179,067.43	
Expenditures Chargeable to Current Year's Appropriations	8,034,255.90		3,569,905.41	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	3,959,067.94		4,016,331.62	
Current Year Charges Against Current Year Appropriations	11,993,323.84		7,586,237.03	
Add Excess of Current Year Revenue Over Current Year Charges		01,142.47		2,775,410.59
Less Excess of Current Year Charges Over Current Year Revenue				
Unencumbered Cash Balance, June 30		7,059,727.72		6,236,861.51
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	10,625,000.00		10,493,573.00	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	6,011,265.93		3,078,245.62	
Total Appropriations and Reappropriations	16,636,265.93		13,571,818.62	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	21,723.74		31,236.23	
Total	16,657,989.67		13,603,054.85	
Less Charges Against Current Appropriations	11,993,323.84		7,586,237.03	
Unencumbered Balance of Appropriations	4,664,665.83		6,016,817.82	
Less Appropriations Lapsed by Legislative Session	412,324.16		5,551.89	
Unencumbered Balance of Appropriations Reappropriated		4,252,341.67		6,011,265.93
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$2,807,386.05		$ 225,595.58

State Institutions Building Fund				Correctional Institutions Building Fund			
1982		1981		1982		1981	
1,005,886.62		$ 834,092.90		$ 132,579.09		$ 239,593.94	
3,515,796.16		6,043,233.58		300,387.20		1,193,060.79	
5,061.98		5,874.74		392.68		490.48	
	$4,526,744.76		$6,883,201.22		$ 433,358.97		$1,433,145.21
6,384,615.61		5,159,371.96		5,850.79		2,769.47	
6,808,797.44		6,043,686.14		703,769.28		789,550.71	
2,347,942.94		941,734.29		490,913.48		279,480.48	
4,460,854.50		5,101,951.85		212,855.80		510,070.23	
2,107,417.03		2,418,938.55		140,157.61		492,878.16	
6,568,271.53		7,520,890.40		353,013.41		1,002,948.39	
	183,655.92		2,361,518.44		347,162.62		1,000,178.92
	4,343,088.84		4,521,682.78		86,196.35		432,966.29
5,369,006.00		5,095,637.00		136,277.00		109,871.00	
3,515,796.16		6,043,233.58		300,387.20		1,193,060.79	
8,884,802.16		11,138,870.58		436,664.20		1,302,931.79	
5,061.98		5,874.74		392.68		490.48	
8,889,864.14		11,144,745.32		437,056.88		1,303,422.27	
6,568,271.53		7,520,890.40		353,013.41		1,002,948.39	
2,321,592.61		3,623,854.92		84,043.47		300,473.88	
257,176.72		108,058.76		65.21		86.68	
	2,064,415.89		3,515,796.16		83,978.26		300,387.20
	$2,278,672.95		$1,005,886.62		$ 2,218.09		$ 132,579.09

EXHIBIT "B"

CAPITAL PROJECTS FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981 to June 30, 1982

	Total	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds
AMOUNTS AVAILABLE FOR EXPENDITURE:					
Unencumbered Cash Balance at July 1, 1981	$ 11,232,923.17	$ 6,236,861.51	$ 4,521,682.78	$ 432,966.29	$ 41,412.59
Encumbrances Outstanding at July 1, 1981	7,950,153.97	4,442,971.38	2,582,049.68	501,628.16	423,504.75
Subtotal	19,183,077.14	10,679,832.89	7,103,732.46	934,594.45	464,917.34
Revenue Fiscal Year 1982	26,656,930.30	12,794,466.31	6,384,615.61	5,850.79	7,471,997.59
TOTAL AVAILABLE	45,840,007.44	23,474,299.20	13,488,348.07	940,445.24	7,936,914.93
AMOUNTS EXPENDED AND ENCUMBERED:					
Expenditures Fiscal Year 1982	27,336,323.91	12,128,283.81	6,808,797.44	703,769.28	7,695,473.38
Encumbrances Outstanding at June 30, 1982					
Firm Obligations	6,624,837.41	4,140,500.22	2,316,739.58	150,479.61	17,118.00
Contingent Obligations	188,996.21	145,787.45	19,722.21	0.00	23,486.55
TOTAL EXPENDED AND ENCUMBERED	34,150,157.53	16,414,571.48	9,145,259.23	854,248.89	7,736,077.93
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982	$ 11,689,849.91	$ 7,059,727.72(a)	$ 4,343,088.84(a)	$ 86,196.35(a)	$ 200,837.00(b)

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1982, as follows:

Kansas Educational Building Fund	$ 4,252,341.67
State Institutions Building Fund	2,064,415.89
Correctional Institutions Building Fund	83,978.26
Total	$ 6,400,735.82

(b) This amount does not include the investments on a cost basis in the amount of $3,251,025.74.

EXHIBIT "C"

CAPITAL PROJECTS FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

			Detail of 1982			
	1982	1981	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds
OPERATING REVENUE						
Taxes	$19,220,348.80	$15,646,152.89	$12,794,929.82	$6,384,615.61	$ 5,387.28	$ 35,416.09
Agency Earnings	828,596.93	743,817.91	0.00	0.00	0.00	828,596.93
Revenue From the Use of Money and Property	874,314.07	618,727.95	0.00	0.00	0.00	874,314.07
Gifts, Donations and Grants	19,838.00	19,838.00	0.00	0.00	0.00	19,838.00
Other Operating Revenue	0.00	0.00	0.00	0.00	0.00	0.00
GROSS OPERATING REVENUE	20,943,097.80	17,028,536.75	12,794,929.82	6,384,615.61	5,387.28	1,758,165.09
OPERATING EXPENDITURES						
Salaries and Wages	110,197.49	87,399.01	14,588.98	0.00	0.00	95,608.51
Contractual Services	3,440,489.91	1,929,503.02	2,454,960.44	955,228.74	9,250.16	21,050.57
Commodities	309,227.92	383,809.32	202,486.53	74,183.66	19,857.11	12,700.62
Capital Outlay	16,261,983.32	16,597,878.23	9,456,247.86	5,779,385.04	674,662.01	351,688.41
Grants, Claims, Shared Revenue and Debt Service	803,608.79	744,920.74	0.00	0.00	0.00	803,608.79
GROSS OPERATING EXPENDITURES	20,925,507.43	19,743,510.32	12,128,283.81	6,808,797.44	703,769.28	1,284,656.90
Excess of Operating Revenue Over Operating Expenditures	17,590.37		666,646.01			473,508.19
Excess of Operating Expenditures Over Operating Revenue		2,714,973.57		424,181.83	698,382.00	
GROSS NON-OPERATING REVENUE	5,713,832.50	4,849,405.06	(463.51)	0.00	463.51	5,713,832.50
GROSS NON-OPERATING EXPENDITURES	6,410,816.48	5,561,414.62	0.00	0.00	0.00	6,410,816.48
Excess of Non-Operating Revenue Over Non-Operating Expenditures			(463.51)		463.51	
Excess of Non-Operating Expenditures Over Non-Operating Revenue	696,983.98	712,009.56				696,983.98
EXCESS OF REVENUE OVER EXPENDITURES			$ 666,182.50			
EXCESS OF EXPENDITURES OVER REVENUE	$ 679,393.61	$3,426,983.13		$ 424,181.83	$ 697,918.49	$ 223,475.79

SECTION X

CLEARING, REFUND AND SUSPENSE FUNDS

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Clearing, Refund and Suspense Funds

Included are funds used to clear transactions related to payroll deductions and contributions and certain other transactions of a non-operating nature. This class also includes specific funds established for refunding overcollections of taxes, fees and other monies. Suspense funds are included in this class for temporary depositing of monies until proper disposition can be determined. Generally, the type of funds included in this class are those which cannot be properly classified into another fund class.

EXHIBIT "A"

CLEARING, REFUND AND SUSPENSE FUNDS
Comparative Combined Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 15,624,500.45	$ 23,064,010.96
TOTAL RECOGNIZED ASSETS	$ 15,624,500.45	$ 23,064,010.96
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 8,268,460.92	$ 14,476,749.81
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1982	57,870.32	---
Fiscal Year Ending June 30, 1981	0.00	1,314.89
Total Unliquidated Encumbrances	57,870.32	1,314.89
FUND BALANCES		
Unencumbered Cash Balance of Agency Funds	7,298,169.21	8,585,946.26
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$ 15,624,500.4.	$ 23,064,010.96

EXHIBIT "B"

CLEARING, REFUND AND SUSPENSE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1981, to June 30, 1982

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1981	$ 8,585,946.26	
Encumbrances Outstanding at July 1, 1981	1,314.89	
Subtotal	8,587,261.15	
Revenue Fiscal Year 1982	148,711,091.41	
TOTAL AVAILABLE		$157,298,352.56
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1982	149,942,313.03	
Encumbrances Outstanding at June 30, 1982		
Firm Obligations	557.93	
Contingent Obligations	57,312.39	
TOTAL EXPENDED AND ENCUMBERED		150,000,183.35
UNENCUMBERED CASH BALANCE AT JUNE 30, 1982		$ 7,298,169.21

EXHIBIT "C"

CLEARING, REFUND AND SUSPENSE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981
OPERATING REVENUE		
Taxes	$138,956,753.87	$104,012,639.28
Agency Earnings	503,210.90	1,169,157.67
Revenue From the Use of Money and Property	948,435.36	230,114.04
Gifts, Donations and Grants	247,421.55	6,740.00
Other Operating Revenue	2,728.23	13,998.94
GROSS OPERATING REVENUE	140,658,549.91	105,432,649.93
OPERATING EXPENDITURES		
Salaries and Wages	267,865.35	230,363.23
Contractual Services	634,610.29	343,133.55
Commodities	9,736.19	9,493.93
Capital Outlay	0.00	0.00
Grants, Claims, Shared Revenue and Debt Service	754,401.57	600,649.57
GROSS OPERATING EXPENDITURES	1,666,613.40	1,183,640.28
Excess of Operating Revenue Over Operating Expenditures	138,991,936.51	104,249,009.65
GROSS NON-OPERATING REVENUE	8,052,541.50	,849,196.22
GROSS NON-OPERATING EXPENDITURES	148,275,699.63	118,941,004.97
Excess of Non-Operating Expenditures Over Non-Operating Revenue	140,223,158.13	103,091,808.75
EXCESS OF REVENUE OVER EXPENDITURES		$ 1,157,200.90
EXCESS OF EXPENDITURES OVER REVENUE	$ 1,231,221.62	

SECTION XI

PAYROLL CLEARING FUND

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Payroll Clearing Fund

The law provides that a payroll account be established in the state treasury to permit the issuance of a consolidated payroll for each state agency. The receipts to this account are derived from transfers of monies from other funds within the treasury. The disbursements are made by payroll warrants for the net amount of salaries to state employees and the remainder of funds in the form of F. I. C. A., withholding taxes and retirement deductions are disbursed to other governmental units. Normally monies transferred in are disbursed within the same month and not later than the end of a quarter.

EXHIBIT "A"

PAYROLL CLEARING FUND
Comparative Balance Sheet
June 30

	1982	1981
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 57,635,354.82	$ 53,856,400.60
TOTAL RECOGNIZED ASSETS	$ 57,635,354.82	$ 53,856,400.60
LIABILITIES		
Unredeemed Warrants	$ 35,064,721.04	$ 32,499,961.20
Due for Payroll Deductions, Taxes, Retirement, Etc.:		
Due Federal Government	13,154,103.36	13,020,290.34
Due State Department of Revenue	1,299,624.24	1,097,413.56
Due Department of Administration	205,213.49	184,087.16
Due Department of Human Resources, Employment Security Division	93,482.49	87,610.87
Due Retirement Systems	4,785,886.53	4,443,133.12
Due Health Insurance Carrier and Health Maintenance Organization	2,602,055.71	2,160,442.08
Due Employee Organizations	11,916.74	9,102.77
Due United Way	10,630.22	8,656.25
Due Aetna Life Insurance and Annuity Company	407,721.00	345,703.25
Total Due for Payroll Deductions, Taxes, Retirement, Etc.	22,570,633.78	21,356,439.40
TOTAL LIABILITIES	$ 57,635,354.82	$ 53,856,400.60

EXHIBIT "B"

PAYROLL CLEARING FUND
Comparative Analysis of Change in Unencumbered Cash Balance
For the Fiscal Years Ending June 30

	1982	1981
Balance, July 1, due Federal Government	$ 13,020,290.34	$ 11,988,865.53
Balance, July 1, due Department of Revenue	1,097,413.56	1,016,306.27
Balance, July 1, due Health Insurance Carrier and Health Maintenance Organization	2,160,442.08	1,951,041.00
Balance, July 1, due Retirement System	4,443,133.12	4,240,453.02
Balance, July 1, due Department of Human Resources, Employment Security Division	87,610.87	85,747.25
Balance, July 1, due Department of Administration	184,087.16	180,269.94
Balance, July 1, due Employee Organizations	9,102.77	9,010.85
Balance, July 1, due United Way	8,656.25	6,896.70
Balance, July 1, due Aetna Life Insurance and Annuity Company	345,703.25	---
Add: Transfers from Other State Funds	751,040,140.41	699,770,602.66
Total Amount Available	772,396,579.81	719,249,193.22
Less: Transfers to Federal Withholding Tax Fund	98,239,633.94	92,759,403.76
Transfers to State Contribution Fund	77,897,659.82	69,947,227.97
Transfers to State Withholding Tax Fund	16,032,156.48	14,187,490.10
Transfers to Unemployment Compensation Tax Clearing Fund	1,206,900.20	1,136,923.14
Transfers to Workmen's Compensation Self-Insurance Fund	2,575,810.71	2,422,662.56
Transfers to Health Insurance Clearing Fund	34,095,844.06	28,337,382.68
Transfers to KPERS Fund	40,246,933.50	37,541,846.30
Transfers to KPERS Clearing Fund	73,178.80	96,427.25
Transfers to TIAA-CREF Clearing Fund	13,868,265.02	12,705,214.88
Transfers to Voluntary TSA Clearing Fund	5,752,862.89	4,837,684.59
Transfers to Federal Employees Contribution Clearing Fund	1,215,146.81	1,092,195.78
Transfers to Savings Bonds Clearing Fund	680,066.85	772,021.51
Transfers to Optional Life Insurance Clearing Fund	838,057.81	730,686.01
Transfers to Employee Organization Dues Clearing Fund	150,437.79	118,727.98
Transfers to Parking Fees Clearing Fund	60,045.00	---
Transfers to United Way Contributions Clearing Fund	127,327.38	101,520.20
Transfers to Deferred Compensation Clearing Fund	4,757,191.89	3,012,859.64
Payroll Warrants Issued (Including Earned Income Credits)	452,008,427.08	428,092,479.47
Total Disbursements	749,825,946.03	697,892,753.82
BALANCE, June 30 (Note 1)	$ 22,570,633.78	$ 21,356,439.40

Note 1 -- Represents $6,198,281.76 for OASDI, $6,904,971.04 for federal withholding taxes and $50,850.56 for Savings Bonds due the federal government; $1,299,624.24 Kansas withholding taxes due the Department of Revenue; $196,293.49 workmen's compensation contributions and $8,920.00 parking fees due the Department of Administration; $93,482.49 unemployment compensation contributions due the Department of Human Resources; $1,518,616.85 retirement contributions due the Teachers' Insurance Annuity Association and College Retirement Equity Fund; $3,267,269.68 due the Kansas Public Employees Retirement System; $2,602,055.71 health insurance and health maintenance organization contributions due Blue Cross-Blue Shield and Prime Health; $11,916.74 membership fees due employee organizations; $10,630.22 employee contributions due the United Way; and $407,721.00 employee deferred compensation deductions due Aetna Life Insurance and Annuity Company.

EXHIBIT "C"

PAYROLL CLEARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1982	1981
NON-OPERATING REVENUE		
Transfers from Other State Funds	$751,040,140.41	$699,770,602.66
GROSS NON-OPERATING REVENUE	751,040,140.41	699,770,602.66
NON-OPERATING EXPENDITURES		
Transfers from Payroll Clearing Fund:		
Transfers to Federal Withholding Tax Fund	98,239,633.94	92,759,403.76
Transfers to State Contribution Fund	77,897,659.82	69,947,227.97
Transfers to State Withholding Tax Fund	16,032,156.48	14,187,490.10
Transfers to Unemployment Compensation Tax Clearing Fund	1,206,900.20	1,136,923.14
Transfers to Health Insurance Clearing Fund	34,095,844.06	28,337,382.68
Transfers to KPERS Fund	40,246,933.50	37,541,846.30
Transfers to KPERS Clearing Fund	73,178.80	96,427.25
Transfers to TIAA-CREF Clearing Fund	13,868,265.02	12,705,214.88
Transfers to Voluntary T.S.A. Clearing Fund	5,752,862.89	4,837,684.59
Transfers to Federal Employees Contribution Clearing Fund	1,215,146.81	1,092,195.78
Transfers to Workmen's Compensation Self-Insurance Fund	2,575,810.71	2,422,662.56
Transfers to Savings Bonds Clearing Fund	680,066.85	772,021.51
Transfers to Optional Life Insurance Clearing Fund	838,057.81	730,686.01
Transfers to Employee Organization Dues Clearing Fund	150,437.79	118,727.98
Transfers to Parking Fees Clearing Fund	60,045.00	---
Transfers to United Way Contributions Clearing Fund	127,327.38	101,520.20
Transfers to Deferred Compensation Clearing Fund	4,757,191.89	3,012,859.64
Gross Transfers from Payroll Clearing Fund	297,817,518.95	269,800,274.35
Warrants Issued from Payroll Clearing Fund:		
Payroll Warrants (Including Earned Income Credits)	452,008,427.08	428,092,479.47
GROSS NON-OPERATING EXPENDITURES	749,825,946.03	697,892,753.82
Excess of Non-Operating Revenue Over Non-Operating Expenditures	$ 1,214,194.38	$ 1,877,848.84

SECTION XII

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

EXHIBIT "D"

REVENUE BOND INDEBTEDNESS
JUNE 30, 1982

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
HIGHWAY FUNDS				
Department of Transportation K.S.A. Chapter 68, Article 23				
Highways	June 1, 1972 (Series A)	1983 - 1986	5.50	$ 12,230,000
		1987	5.30	1,255,000
		1988 - 1989	4.90	2,710,000
		1990 - 1993	5.00	6,340,000
		1994 - 1997	5.10	7,810,000
		1998 - 2000	5.20	7,045,000
		2001	3.50	2,610,000
	(Series B)	1983 - 1989	5.50	15,260,000
		1990	5.40	1,395,000
		1991 - 1992	5.25	2,990,000
		1993 - 1997	5.30	8,845,000
		1998 - 2001	5.40	8,785,000
		2002	4.50	2,725,000
	October 1, 1973 (Series A)	1983 - 1988	5.50	12,655,000
		1989 - 1990	5.00	2,605,000
		1991 - 1994	5.25	5,995,000
		1995	5.30	1,700,000
		1996 - 1998	5.40	5,600,000
		1999 - 2002	5.50	8,845,000
		2003	4.50	2,600,000
	May 1, 1975 (Series A)	Retired	5.50	4,190,000
		Retired	5.25	1,810,000
	April 1, 1976 (Series A)	Retired	4.75	18,000,000
		Retired	4.70	7,000,000
		Retired	4.00	6,000,000
		Retired	4.25	6,000,000
		Retired	4.50	13,000,000
	October 1, 1976 (Series B)	1983 - 1988	6.50	12,730,000
		1989 - 1995	5.75	22,410,000
		1996 - 1997	5.90	8,435,000
		1998 - 2000	6.00	14,825,000
		2001	4.50	5,600,000
	September 1, 1977 (Series A)	Retired	4.75	1,485,000
		1983 - 1987	6.00	13,505,000
		1988 - 1990	4.75	6,155,000
		1991	4.80	2,280,000
		1992	4.90	2,405,000
		1993 - 1995	5.00	8,045,000
		1996 - 1997	4.00	6,125,000
	March 1, 1979 (Series A)	1983 - 1986	6.50	9,305,000
		1987	5.90	2,715,000
		1988 - 1989	5.40	5,890,000
		1990 - 1995	5.50	22,090,000
TOTAL HIGHWAY FUNDS INDEBTEDNESS				320,000,000
ENTERPRISE FUNDS				
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Housing System Revenue	October 1, 1962 (Series A)	1983 - 1997	2.75	450,000
	(Series B)	1983 - 1999	3.00	656,000
	(Series C)	1983 - 2003	3.375	1,250,000
	(Series D)	1983 - 2002	3.50	375,000
	October 1, 1963	1983 - 2003	3.625	636,000
	August 1, 1968 (Series A)	1983 - 2008	3.00	500,000
	(Series B)	1983 - 1993	5.00	550,000

Bonded Debt Outstanding July 1, 1981	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1982
$ 5,430,000	$	$ 980,000	$ 980,000	$ 4,450,000
1,255,000				1,255,000
2,710,000				2,710,000
6,340,000				6,340,000
7,810,000				7,810,000
7,045,000				7,045,000
2,610,000				2,610,000
8,935,000		910,000	910,000	8,025,000
1,395,000				1,395,000
2,990,000				2,990,000
8,845,000				8,845,000
8,785,000				8,785,000
2,725,000				2,725,000
7,195,000		865,000	865,000	6,330,000
2,605,000				2,605,000
5,995,000				5,995,000
1,700,000				1,700,000
5,600,000				5,600,000
8,845,000				8,845,000
2,600,000				2,600,000
-----				-----
-----		-----	-----	-----
-----				-----
-----				-----
-----				-----
-----				-----
7,000,000		7,000,000	7,000,000	-----
12,730,000				12,730,000
22,410,000				22,410,000
8,435,000				8,435,000
14,825,000				14,825,000
5,600,000				5,600,000
-----				-----
9,705,000		1,410,000	1,410,000	8,295,000
6,155,000				6,155,000
2,280,000				2,280,000
2,405,000				2,405,000
8,045,000				8,045,000
6,125,000				6,125,000
9,305,000				9,305,000
2,715,000				2,715,000
5,890,000				5,890,000
22,090,000				22,090,000
247,130,000		11,165,000	11,165,000	235,965,000
274,000		14,000	14,000	260,000
426,000		19,000	19,000	407,000
902,000		30,000	30,000	872,000
249,000		9,000	9,000	240,000
448,000		15,000	15,000	433,000
400,000		10,000	10,000	390,000
360,000		25,000	25,000	335,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1982

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Fort Hays State University - Concluded				
Housing System Revenue	February 1, 1969			
		Retired	5.375	$ 235,000
		Retired	5.125	230,000
		1983 - 1987	5.00	605,000
		1988 - 1989	5.25	190,000
		1990 - 1994	5.375	565,000
Health and Environment K.S.A. Chapter 12, Article 37				
Sewage Treatment Construction	June 1, 1974 (Series B)	1983 - 1984	5.75	465,000
		1985	5.625	60,000
		1986	5.30	65,000
		1987 - 1990	5.40	300,000
		1991 - 1994	5.50	370,000
	December 1, 1976 (Series D)	1983 - 1985	5.25	710,000
		1986	4.90	105,000
		1987	5.00	110,000
		1988	5.10	120,000
		1989	5.20	125,000
		1990	5.30	130,000
		1991	5.40	140,000
		1992	5.50	145,000
		1993	5.60	155,000
		1994	5.70	165,000
		1995 - 1996	5.75	350,000
Kansas State University K.S.A. Chapter 76, Article 6a				
Student Union Annex I	July 1, 1961			
		Retired	4.00	170,000
		Retired	3.75	320,000
		Retired	4.25	90,000
		1983 - 1986	4.00	320,000
Married Students Apartments No. 3	October 1, 1962			
		Retired	3.125	45,000
		Retired	2.50	15,000
		Retired	2.625	40,000
		Retired	2.75	50,000
		Retired	3.125	30,000
		Retired	3.10	65,000
		Retired	3.50	50,000
		Retired	3.25	25,000
		Retired	3.30	25,000
		1983	3.35	25,000
		1984 - 2003	3.375	800,000
Housing System Revenue	April 1, 1964 (Series A)	1983 - 1996	2.75	1,212,000
	(Series B)	1983 - 1997	2.875	1,792,000
	(Series C)	1983 - 1997	2.75	1,062,000
	(Series D)	1983 - 2002	3.375	1,475,000
	(Series E)	1983 - 2000	3.50	730,000
	(Series F)	Retired	4.00	135,000
		Retired	3.00	210,000
		Retired	3.10	55,000
		Retired	3.25	305,000
	(Series G)	1983 - 2004	3.625	3,006,000
	April 1, 1965 (Series A)	1983 - 2005	3.75	1,750,000
Building Revenue	April 1, 1966	1983 - 2006	3.00	2,890,000
Stadium Revenue	October 1, 1967			
		Retired	5.00	120,000
		Retired	4.50	300,000
		1983 - 1985	4.375	610,000
		1986 - 1988	4.30	420,000

Bonded Debt Outstanding July 1, 1981	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1982
$	$	$	$	$
475,000		70,000	70,000	405,000
190,000				190,000
565,000				565,000
170,000		55,000	55,000	115,000
60,000				60,000
65,000				65,000
300,000				300,000
370,000				370,000
375,000		90,000	90,000	285,000
105,000				105,000
110,000				110,000
120,000				120,000
125,000				125,000
130,000				130,000
140,000				140,000
145,000				145,000
155,000				155,000
165,000				165,000
350,000				350,000
270,000		50,000	50,000	220,000
25,000		25,000	25,000	25,000
25,000				25,000
781,000				781,000
726,000		38,000	38,000	688,000
1,087,000		60,000	60,000	1,027,000
660,000		34,000	34,000	626,000
1,065,000		35,000	35,000	1,030,000
494,000		18,000	18,000	476,000
2,751,000		80,000	80,000	2,671,000
1,365,000		35,000	35,000	1,330,000
2,204,000		60,000	60,000	2,144,000
370,000		90,000	90,000	280,000
420,000				420,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1982

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Kansas State University - Concluded				
Student Union Annex II	November 1, 1968	Retired	5.25	$ 790,000
		1983 - 1984	4.75	710,000
		1985 - 1986	4.875	330,000
		1987 - 1989	5.00	570,000
		1990 - 1994	5.125	1,550,000
Student Recreational Building	May 1, 1977	Retired	5.50	840,000
		1983 - 1987	5.20	710,000
		1988 - 1991	5.10	490,000
		1992	5.20	120,000
		1993	5.30	120,000
		1994 - 2001	5.50	720,000
Emporia State University K.S.A. Chapter 76, Article 6a				
Men's Residence Hall No. 1	May 1, 1957	1983 - 1997	2.75	150,000
Women's Dormitory No. 2	November 1, 1959	1983 - 2000	3.125	250,000
Women's Residence Hall No. 3	October 1, 1961	Retired	3.00	54,000
		Retired	2.875	98,000
		Retired	3.375	260,000
		1983 - 2001	3.50	888,000
Student Union Annex	October 1, 1961	Retired	2.875	60,000
		Retired	3.375	100,000
		1983 - 1991	3.50	340,000
Women's Dormitory No. 4	April 1, 1962	Retired	3.00	20,000
		Retired	2.75	10,000
		Retired	3.25	10,000
		Retired	3.375	22,000
		Retired	3.50	42,000
		1983 - 1998	3.375	164,000
		1999 - 2001	3.625	57,000
Men's Residence Hall No. 2	May 1, 1964	1983 - 2004	3.625	275,000
Men's Residence Hall No. 3	April 1, 1969	1983 - 2000	3.00	1,100,000
		Canceled	7.25	30,000
		Retired	7.00	30,000
		2001 - 2003	6.50	85,000
		2003	6.75	30,000
		2004 - 2009	7.125	270,000
Student Union Addition	April 1, 1970	Retired	7.00	205,000
		1983 - 1985	6.75	130,000
		1986 - 1987	7.00	70,000
		1988 - 2000	7.25	795,000
Pittsburg State University K.S.A. Chapter 76, Article 6a				
Men's Residence Hall No. 3	October 1, 1955	Retired	3.50	24,000
		Retired	3.25	34,000
		1983 - 1987	3.50	67,000
Married Students Apartments 1 and 2 and Men's Dormitory No. 4	October 1, 1956	1983 - 1997	2.75	400,000
Student Center Addition	October 1, 1961	Retired	2.50	66,000
		Retired	2.875	74,000
		Retired	3.50	64,000
		Retired	3.00	22,000
		Retired	3.10	24,000
		Retired	3.20	24,000
		Retired	3.25	26,000
		Retired	3.30	26,000
		Retired	3.375	54,000
		1983 - 1992	3.50	334,000
Women's Dormitory and Food Service - Men's Dormitory Addition	October 1, 1962	1983 - 2005	3.75	1,250,000

Bonded Debt Outstanding July 1, 1981	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1982
$	$	$	$	$
450,000		140,000	140,000	310,000
330,000				330,000
570,000				570,000
1,550,000				1,550,000
170,000		170,000	170,000	
710,000				710,000
490,000				490,000
120,000				120,000
120,000				120,000
720,000				720,000
80,000		4,000	4,000	76,000
159,000		6,000	6,000	153,000
30,000		30,000	30,000	
798,000				798,000
12,000		12,000	12,000	
122,000				122,000
7,000		7,000	7,000	
164,000				164,000
33,000				33,000
195,000		5,000	5,000	190,000
900,000		30,000	30,000	870,000
85,000				85,000
30,000				30,000
250,000				250,000
130,000		25,000	25,000	105,000
70,000				70,000
795,000				795,000
30,000		5,000	5,000	25,000
219,000		11,000	11,000	208,000
28,000		28,000	28,000	
331,000				331,000
949,000		25,000	25,000	924,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1982

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Pittsburg State University - Concluded				
Dormitory and Married Students Apartments	October 1, 1962			
	(Series A)	1983 - 1996	3.125	$ 206,000
	(Series B)	Retired	2.75	40,000
		Retired	3.125	58,000
		Retired	3.25	32,000
		Retired	3.375	74,000
		1983 - 2002	3.50	772,000
University of Kansas K.S.A. Chapter 76, Article 6a				
J. R. Pearson Resident Hall	October 1, 1956	1983 - 1997	2.75	710,000
Student Union Annex	October 1, 1958	1983 - 1999	3.00	1,100,000
Hashinger Hall	April 1, 1961	1983 - 2000	3.50	1,300,000
Stauffer Place III	October 1, 1961	Retired	3.375	192,000
		1983 - 2001	3.50	408,000
Ellsworth Hall	April 1, 1962	1983 - 1999	3.375	1,750,000
Housing System Revenue	April 1, 1964			
	(Series A)	1983 - 1996	2.75	841,000
	(Series B)	1983 - 1998	2.875	936,000
	(Series C)	1983 - 1997	3.00	2,312,000
	(Series E)	Retired	4.25	160,000
		Retired	3.75	180,000
		1983 - 1999	3.50	1,690,000
		2000 - 2004	3.60	650,000
Housing System Revenue Oliver Hall	April 1, 1965 (Series A)	1983 - 2003	3.75	2,700,000
Student Union Addition	January 1, 1968	1983 - 1988	4.625	725,000
		1989 - 1993	4.70	275,000
Student Health Facilities	June 1, 1972	1983 - 1986	4.875	1,590,000
		1987	5.00	180,000
		1988	5.10	180,000
		1989 - 1990	5.20	400,000
		1991 - 1992	5.25	450,000
Satellite Student Union	July 1, 1977	1983 - 1991	5.10	1,110,000
		1992	5.20	130,000
		1993	5.30	140,000
		1994 - 1997	5.40	620,000
University of Kansas Medical Center K.S.A. Chapter 76, Article 8				
Dormitory Addition	October 1, 1961	Retired	2.75	1.,000
		Retired	3.00	9,000
		Retired	3.25	19,000
		1983 - 2002	3.375	119,000
Clinical Facility	September 1, 1976	1983 - 1986	8.00	5,240,000
		1987 - 1989	6.50	3,265,000
		1990 - 1991	6.75	2,640,000
		1992 - 1993	7.00	3,080,000
		1994 - 1997	7.25	7,775,000
Wichita State University K.S.A. Chapter 76, Article 6a				
Field House Revenue	October 1, 1954	Retired	2.875	139,000
		Retired	3.125	53,000
		1983 - 1984	3.25	308,000
Student Union Revenue	February 1, 1958			
	(Series A)	Retired	4.00	122,000
		Retired	3.50	18,000
		Retired	3.875	105,000
		1983	4.00	255,000
	(Series B)	1983 - 1997	2.875	1,200,000

Bonded Debt Outstanding July 1, 1981	Current Transactions: New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1982
$ 119,000	$	$ 6,000	$ 6,000	$ 113,000
651,000		22,000	22,000	629,000
389,000		20,000	20,000	369,000
730,000		31,000	31,000	699,000
785,000		30,000	30,000	755,000
14,000		14,000	14,000	
362,000				362,000
1,039,000		45,000	45,000	994,000
497,000		28,000	28,000	469,000
592,000		28,000	28,000	564,000
1,442,000		71,000	71,000	1,371,000
1,630,000		70,000	70,000	1,560,000
650,000				650,000
1,788,000		55,000	55,000	1,733,000
330,000		40,000	40,000	290,000
275,000				275,000
765,000		145,000	145,000	620,000
180,000				180,000
180,000				180,000
400,000				400,000
450,000				450,000
950,000		60,000	60,000	890,000
130,000				130,000
140,000				140,000
620,000				620,000
115,000		4,000	4,000	111,000
4,020,000		685,000	685,000	3,335,000
3,265,000				3,265,000
2,640,000				2,640,000
3,080,000				3,080,000
7,775,000				7,775,000
84,000		27,000	27,000	57,000
45,000		30,000	30,000	15,000
865,000		18,000	18,000	847,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1982

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Concluded				
Wichita State University - Concluded				
On Campus Parking Revenue	June 1, 1958	Retired	3.25	$ 15,000
		Retired	3.50	32,000
		Retired	3.75	96,000
		Retired	4.00	87,000
		1983	4.125	70,000
Student Housing Revenue	October 1, 1960			
	(Series A)	1983 - 1993	2.75	627,000
	(Series B)	Retired	2.875	48,000
		1983 - 2001	3.00	337,000
Student Union Revenue	May 1, 1967			
	(Series C)	Retired	4.50	155,000
		Retired	4.20	235,000
		1983 - 1986	4.00	335,000
		1986 - 1999	4.20	1,075,000
Stadium Addition Revenue	July 1, 1969	Retired	4.75	45,000
		Retired	4.625	45,000
		1983 - 1984	4.75	340,000
		1985	4.875	50,000
		1986 - 1989	5.00	270,000
Dormitory Revenue	June 1, 1976	Retired	6.50	75,000
		1983	6.75	180,000
		1984 - 1989	6.20	380,000
		1990	6.30	80,000
		1991 - 1992	6.50	175,000
		1993 - 1994	6.70	200,000
		1995 - 1996	6.75	310,000
TOTAL ENTERPRISE FUND INDEBTEDNESS				94,420,000
INTRAGOVERNMENTAL SERVICE FUNDS				
Department of Administration K.S.A. 75-3629 and K.S.A. 75-3635				
535 Kansas Avenue, Office Building	August 1, 1971	Retired	2.97	800,000
5th and Kansas Properties	October 1, 1975	1983 - 1996	5.39	1,300,000
TOTAL INTRAGOVERNMENTAL SERVICE FUNDS INDEBTEDNESS				2,100,000
CAPITAL PROJECTS FUNDS				
Adjutant General K.S.A. Chapter 48, Article 3				
Armory	June 1, 1958			
	(Series "KK")	Retired	3.50	100,000
	April 1, 1960			
	(Series "LL")	Retired	4.125	85,000
	(Series "MM")	Retired	4.125	85,000
	January 1, 1961			
	(Series "NN")	Retired	4.00	85,000
	(Series "OO")	Retired	4.00	85,000
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Physical Education Building	December 1, 1970	Retired	6.90	870,000
		Retired	6.70	150,000
		1983 - 1988	6.50	1,405,000
		1989 - 1990	6.70	520,000
		1991	6.80	275,000
		1992 - 1994	6.90	990,000
		Canceled	6.90	385,000
		1996	5.50	405,000

Bonded Debt Outstanding July 1, 1981	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1982
$	$	$	$	$
40,000		20,000	20,000	20,000
320,000		23,000	23,000	297,000
255,000		10,000	10,000	245,000
255,000		55,000	55,000	200,000
1,060,000				1,060,000
130,000		40,000	40,000	90,000
50,000				50,000
270,000				270,000
95,000		45,000	45,000	50,000
380,000				380,000
80,000				80,000
175,000				175,000
200,000				200,000
310,000				310,000
70,681,000		2,982,000	2,982,000	67,699,000
80,000		80,000	80,000	
975,000		65,000	65,000	910,000
1,055,000		145,000	145,000	910,000
1,405,000		170,000	170,000	1,235,000
520,000				520,000
275,000				275,000
990,000				990,000
405,000				405,000

EXHIBIT "D" - Concluded

REVENUE BOND INDEBTEDNESS
JUNE 30, 1981

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
CAPITAL PROJECTS FUNDS - Concluded				
University of Kansas K.S.A. Chapter 76, Article 6a				
Humanities Building	March 1, 1971	Retired	5.20	$ 140,000
		Retired	5.00	280,000
		1983 - 1985	4.50	360,000
		1986 - 1987	4.75	210,000
		1988 - 1992	5.00	610,000
University of Kansas Medical Center K.S.A. 76-6a33 and K.S.A. 76-6a34				
Parking Facility	July 1, 1978 (Series 1978)	1983 - 1988	6.50	610,000
		1989 - 1992	6.00	400,000
		1993 - 1996	6.30	500,000
		1997 - 1999	6.50	430,000
		2000	6.60	150,000
		2001 - 2003	6.75	510,000
Medical Library	June 1, 1981	Retired	10.50	35,000
		1983-1984	10.50	75,000
		1985-1988	10.00	215,000
		1989-1992	9.50	290,000
		1993-1994	9.80	185,000
		1995	9.90	100,000
		1996	10.00	100,000
Wichita State University K.S.A. Chapter 76, Article 6a				
Library Revenue	June 4, 1960 (Series A & B)	1983 - 1990	5.00	3,600,000
Academic and Service Building Revenue	June 1, 1971	Retired	6.00	150,000
		1983 - 1986	5.50	1,475,000
		1987 - 1990	6.00	1,125,000
		1991 - 1992	6.10	650,000
TOTAL CAPITAL PROJECTS FUNDS INDEBTEDNESS				17,640,000
TOTAL ALL FUNDS INDEBTEDNESS				$ 434,160,000

(a) The bonded debt outstanding at June 30, 1981, was understated in the 1981 financial report.

Bonded Debt Outstanding July 1, 1981	New Bonds Issued	Current Transactions: Principal Due	Current Transactions: Principal Paid	Bonded Debt Outstanding June 30, 1982
$ -----	$	$ ----	$ -----	$ -----
360,000		80,000	80,000	280,000
210,000				210,000
610,000				610,000
510,000		60,000	60,000	450,000
400,000				400,000
500,000				500,000
430,000				430,000
150,000				150,000
510,000				510,000
35,000(a)		35,000	35,000	-----
75,000(a)		----	-----	75,000
215,000(a)		----	-----	215,000
290,000(a)		----	-----	290,000
185,000(a)		----	-----	185,000
100,000(a)		----	-----	100,000
100,000(a)		----	-----	100,000
1,970,000		155,000	155,000	1,815,000
-----				-----
1,000,000		150,000	150,000	850,000
1,125,000				1,125,000
650,000				650,000
13,020,000	-----	650,000	650,000	12,370,000
$ 331,886,000	$ -----	$14,942,000	$14,942,000	$ 316,944,000

SECTION XIII

NOTES TO THE FINANCIAL STATEMENTS

State of Kansas
Notes to the Financial Statements
For the Year Ended June 30, 1982

1. SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared to the extent possible in accordance with generally accepted principles of governmental fund accounting. The accompanying financial statements are prepared from fund and account records maintained by the Division of Accounts and Reports and include all funds required by statute to be deposited and disbursed through the State Treasury by the various boards, commissions, authorities and state-spending agencies which are subject to legislative review and annual appropriation. Also included in the combined and Fund Class Balance Sheet Statements are: (1) monies held in trust for inmates, clients and members confined at state institutions; (2) authorized imprest funds; (3) investment activities of the Department of Transportation, Kansas Public Employees Retirement System, Department of Health and Environment and the University of Kansas Medical Center. Exclusions from these financial statements are: (1) certain locally collected custodial funds; (2) institutional canteen funds; (3) patient's benefit funds; (4) student union, athletic, cafeteria, foundation and endowment funds of the state supported universities and (5) Kansas Turnpike Authority, except for funds appropriated by the Legislature for a feasibility study of additional turnpike interchanges.

B. FUND ACCOUNTING

The financial activities of the State are organized and accounted for on the basis of individual funds segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with statute, specific regulations, restrictions or limitations. These individual funds and financial activities have been classified into the following fund categories and account group: (1) General Fund, (2) Federal Revenue Sharing Fund, (3) Special Revenue Funds, (4) Highway Funds, (5) Enterprise Funds, (6) Intragovernmental Service Funds, (7) Trust and Agency Funds (Employment Security Funds and Retirement Funds are included in this class, but shown separately), (9) Clearing, Refund and Suspense Funds, (10) State Payroll Clearing Fund and (11) General Long-Term Obligations Account Group. The General Fund, Federal Revenue Sharing Fund, Special Revenue Funds, Highway Funds and Capital Projects Funds represent Governmental Fund Types. The Enterprise Funds and the Intragovernmental Service Funds represent Proprietary Fund Types. The Trust and Agency Funds, Clearing, Refund and Suspense Funds and the State Payroll Clearing Fund represent Fiduciary Fund Types. An explanation of each fund class utilized in this report is included on the reverse side of the title page for each fund class section.

C. BASIS OF ACCOUNTING

The financial statements contained in this report are prepared on the modified accrual with encumbrance modification basis for the Governmental, Proprietary, and Fiduciary Type funds. Approximately ten days is allowed after the close of each fiscal year to record all revenues, expenditures and encumbrances applicable to the period being closed. This allows for more accurate recording and reporting of the financial activities.

Revenues are recognized when they are measurable and available to finance current expenditures. Recognition and reporting occurs when the cash receipts are deposited into the State Treasury. This basis is used for self-assessed taxes, grants, fines, fees and all other items of revenue. Estimated taxes receivable from levies on ad valorem property are recorded and recognized in the balance sheets statements in this report.

Expenditures as used in the accompanying financial statements are based upon the actual amount of warrants issued and interfund transactions processed during the fiscal reporting period. This differs from the basis used in budgetary documents, which treats as expenditures monies reserved in the form of encumbrances for the payment of contracts, leases, orders and other types of obligations.

Encumbrances as used in the accompanying financial statements represent amounts of current or prior years' appropriations or fund balances which have been reserved for the eventual payment of goods or services provided or ordered prior to the closing date of the fiscal year. The amounts reported as encumbrances in the accompanying financial statements represent both items which constitute actual liabilities for which payment warrants were not issued by the closing of the fiscal year, and actual orders placed for goods or services on or before the closing date of the fiscal year. These amounts have not been considered as expenditures in the accompanying financial statements, but are shown as other obligations for which a corresponding amount of fund balance has been reserved.

2. FIXED ASSETS

Land, buildings, equipment, capital improvements and infrastructure assets are recorded as expenditures at the time of payment for their purchase or construction. Currently, these assets are not reflected on the State's balance sheets, but fixed asset records are maintained at cost through the use of agency and central accounting records primarily to insure accountability. Depreciation is not recorded on the central accounting records, but generally is maintained at the state agency level for proprietary fund type assets in conjunction with the establishment of service rates. Donated fixed assets are added to the fixed assets accountability records at their fair market value at the time of donation.

3. LEASED ASSETS

Payments made for leased assets are recorded as expenditures over the lease term as they are paid whether or not the property rights extend beyond the current fiscal reporting period. The recognition of capital leases as an asset and an obligation at the beginning of the lease term is not currently practiced, and is not reported in the accompanying financial statements. Payments made under lease-purchase options are recorded as rental expense until the purchase option is exercised, at which time the total payments to date are reflected as an addition to the fixed assets accountability records. Payments made on installment purchases for capital items are recorded at the time of payment as an addition to the fixed assets accountability records.

4. LONG-TERM DEBT

The State of Kansas has no general obligation bonds outstanding. Statutory authority has been granted for the issuance of revenue bonds payable from user fees to the Board of Regents for academic and hospital facilities, student unions, dormitories and athletic facilities; to the Department of Transportation for state freeway construction; to the Department of Health and Environment for sewage treatment facilities; and to the Department of Administration for the purchase of office facilities. The revenue bonds outstanding are reported as "Bonds Payable" by Fund Class in the Balance Sheets with the details of each bond issue reported in the General Long-Term Obligations Account Group. Issuance of additional revenue bonds is subject to specific legislative approval.

5. INVENTORIES

Purchases of materials and supplies are treated as expenditures for all Fund Types when payment is made. No amounts for inventories are reported in the Balance Sheets.

6. DEFERRED CHARGES/PREPAID EXPENSES

In all Fund Types, the item is recorded as an expenditure when payment is made. No amounts for these items are included in the Balance Sheets.

7. INVESTMENTS

Investments are reflected in the accompanying financial statements on an accrual basis for the Kansas Public Employees Retirement Fund and on the cost basis for certain other funds that are statutorily authorized to be separately invested. Other monies in the "common cash pool" in the State Treasury, not immediately available for the payment of liabilities in the form of warrants (checks), may be invested under provisions of statute by the Pooled Money Investment Board. These invested amounts are not separately stated in the Balance Sheets, but are included in the "Equity in State Treasurer's Common Cash Fund" designation under the appropriate Fund Class.

8. ANNUAL LEAVE ACCUMULATIONS

It is the current policy to record the cost of annual leave accumulations as a current expenditure at the time of payment, based upon the current pay rate at the time of usage or upon termination of employment. Classified employees earn maximum annual leave ranging from 8 to 14 hours per month, depending upon length of service. Maximum accumulations range from 144 to 240 hours depending upon length of service. Annual leave accumulations for unclassified employees are similar, but vary between state agencies. In all cases, the present policy is to fund these payments on a "pay as you go" basis.

9. SICK LEAVE ACCUMULATIONS

It is the current policy to record the cost of sick leave accumulations as a current expenditure at the time of payment based upon the current pay rate at the time of usage or upon retirement. Sick leave is generally earned by employees on the basis of one day per month with unlimited accumulation and is paid when an employee is absent due to personal illness. Payment is made to a retiring employee for a portion of the accumulated sick leave if the accumulation exceeds 100 or more days. The portion paid is dependent upon the total number of accumulated days and years of service. The minimum amount payable is 30 days and the maximum is limited to 60 days. All such costs are recorded as current expenditures at the time of payment.

10. SPECIAL CLAIMS AGAINST THE STATE AND AGENCIES

Numerous special claims covering a variety of items are filed against the State and its agencies. Generally, these claims are not considered to be routine or the type presented as normal, daily government operations. Limited statutory authority has been provided to state officials and agencies to consider and pay claims for cancelled state warrants, property damage and loss claims of not to exceed $250 by inmates of correctional institutions, property damage and loss claims of not to exceed $500 to employees suffering losses not due to their own negligence, property damage and loss claims of not to exceed $500 to other individuals due to employee or agency negligence and claims of not to exceed $500 for services rendered or goods furnished to a state agency for which payment was not made in the fiscal year in which such service or goods was furnished. The claims which may be considered, approved and paid under the limited authority granted to state officials and agencies are not considered material in amount to adversely impact the State's financial position. Claims exceeding these limits or a type for which statutory authority does not exist for their payment must be referred to and considered by the State Legislature. A claim in the amount of $3,007,172.89 has been filed by the Board of Public Utilities of Kansas City, Kansas with the Legislature arising out of providing electrical power to the University of Kansas Medical Center prior to July 1, 1981. An amount of $133,489.90 was approved by the Legislature and paid to the Board of Public Utilities June 8, 1982, for service prior to July 1, 1981. A written release and discharge from any and all claims and causes of action for service prior to July 1, 1981, was given to the State of Kansas by the Board of Public Utilities in conjunction with the payment of this sum. Other pending special claims which may be considered and approved by the Legislature cannot be reasonably determined at this time, but are not considered material in amount to adversely impact the State's financial position. The accounting treatment of all special claims is to record them as a current expense during the fiscal period in which approval and payment are made.

11. DEFICIT FUND BALANCES

Some of the individual funds included in the accompanying financial statements will reflect a negative unencumbered cash balance. This occurs as a result of the accounting practice to record orders for supplies, materials and equipment, services and other contractual obligations and construction contracts at the time the order or contract is let contingent upon the receiving of cash by the time actual payments become due. Generally, this deficit condition exists in the State Highway Fund and other Special Revenue Funds where federal grant cash cannot be drawn until payments are due to be made.

12. SALARIES AND WAGES

Except as otherwise provided by law, officers and employees are paid a proportion of their annual salary on a monthly basis for a period commencing on the eighteenth day of one month and ending on the seventeenth day of the following month. For budget and accounting purposes, such payments are charged to the fiscal year in which the last day of the payroll period occurs. Costs relating to the payroll period from June 18 to July 17 by law are considered as expenditures of the succeeding fiscal year. Exceptions are (1) officers and employees of the University of Kansas Medical Center, (2) Department of Administration Division of Printing plant personnel, (3) certain unclassified personnel of universities where the major responsibility is teaching, (4) Legislators and certain employees of the Legislature, (5) State Insurance Department insurance companies' examiners and (6) officers and employees of any state agency abolished at June 30 under provisions of law. Costs through June 30 for these exceptions are reflected in the accompanying financial statements as expenditures or funds have been reserved in the form of encumbrances for their payment.

SECTION XIV

DIRECTORY OF STATEMENTS INCLUDED IN VOLUME II

STATEMENTS INCLUDED IN VOLUME II

Analysis of Appropriation Accounts--Scheduie "A"

Statement of Change in Fund Balance--Schedule "B"

Statement of Revenue--Schedule "C"

Analysis of State Tax Accounts--Statement"C"

Analysis of State Tax Accounts by County--Schedule "C-I" and "C-II"

Valuation and Tax Levied--Schedule "C-III"

Estimated Motor Vehicle Taxes--Schedule "C-IV"

Receipts from Counties--Statement "D"

Comparison of Expenditures (Including Encumbrances)
Applicable to Fiscal Year 1982 with Legislative
Appropriation Limitation--Schedule "D"

Retail Sales Tax Receipts by Counties--Statement "E"

Cross Reference Index--Section XV